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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Abingdon City

Unit Code: 048/010/30 **County:** KNOX

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,431,652
Equalized Assessed Valuation:	$19,200,455
Population:	3,352
Employees:	
Full Time:	16
Part Time:	8
Salaries Paid:	$498,710

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,834,930	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$547	$548	$381
Revenue Collected During FY 08:	$1,125,723	$5,252,094	$2,318,995
Expenditures During FY 08:	$881,998	$5,218,323	$2,340,819
Per Capita Revenue:	$336	$721	$564
Per Capita Expenditures:	$263	$706	$556
Revenues over (under) Expenditures:	$243,725	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	235.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,078,655	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$620	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$432,133	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,639,234	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,250,606**	$7,762,020	$1,837,009
Per Capita Debt:	**$373**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,884,375**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,159**	$1,329	$992
Revenue Collected During FY 08:	**$721,265**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$754,958**	$2,427,439	$1,076,743
Per Capita Revenue:	**$215**	$427	$282
Per Capita Expenditures:	**$225**	$403	$271
Operating Income (loss):	**-$33,693**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**510.05%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,850,682**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,149**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Addieville Village

Unit Code: 095/010/32 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $235,230

Equalized Assessed Valuation: $2,930,636

Population: 257

Employees:

Full Time:

Part Time: 3

Salaries Paid: $27,848

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$207,417	$266,951	$169,639
Per Capita Beginning Fund Balance:	$807	$666	$444
Revenue Collected During FY 08:	$115,870	$254,229	$117,702
Expenditures During FY 08:	$122,320	$232,039	$106,311
Per Capita Revenue:	$451	$581	$283
Per Capita Expenditures:	$476	$540	$267
Revenues over (under) Expenditures:	-$6,450	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	166.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	$203,411	$280,303	$171,795
Per Capita Ending Fund Balance:	$791	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,172	$37,131	$
Total Unrestricted Net Assets:	$212,815	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$485,308	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,888	$2,071	$745
Revenue Collected During FY 08:	$29,995	$206,165	$79,162
Expenditures During FY 08:	$40,194	$201,484	$88,676
Per Capita Revenue:	$117	$520	$198
Per Capita Expenditures:	$156	$519	$219
Operating Income (loss):	-$10,199	$4,680	$
Ratio of Retained Earnings to Expenditures:	1182.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$475,109	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,849	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Addison Village

Unit Code: 022/010/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$80,888,285
Equalized Assessed Valuation:	$1,323,632,286
Population:	36,946
Employees:	
Full Time:	216
Part Time:	31
Salaries Paid:	$18,687,440

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,812,584	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$293	$420	$380
Revenue Collected During FY 08:	$25,745,492	$47,279,441	$36,812,097
Expenditures During FY 08:	$26,947,511	$46,868,184	$35,335,224
Per Capita Revenue:	$697	$910	$884
Per Capita Expenditures:	$729	$894	$899
Revenues over (under) Expenditures:	-$1,202,019	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	35.09%	48.74%	43.68%
Ending Fund Balance for FY 08:	$9,455,278	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$256	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,018,880	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$8,614,792	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$40,191,002**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,088**	$1,334	$1,078
General Obligation Debt over EAV:	**2.68%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$60,143,666**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,628**	$1,214	$976
Revenue Collected During FY 08:	**$12,337,047**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,290,155**	$16,245,069	$9,219,236
Per Capita Revenue:	**$334**	$312	$227
Per Capita Expenditures:	**$306**	$294	$237
Operating Income (loss):	**$1,046,892**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**547.81%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$61,848,326**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,674**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Adeline Village

Unit Code: 071/010/32 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $39,200

Equalized Assessed Valuation: $920,354

Population: 135

Employees:

Full Time: 9

Part Time:

Salaries Paid: $5,603

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$318,482	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,359	$666	$444
Revenue Collected During FY 08:	$51,353	$254,229	$117,702
Expenditures During FY 08:	$41,913	$232,039	$106,311
Per Capita Revenue:	$380	$581	$283
Per Capita Expenditures:	$310	$540	$267
Revenues over (under) Expenditures:	$9,440	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	782.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$327,922	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,429	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$307,037	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Albany City

Unit Code: 098/010/30 **County:** WHITESIDE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,470,274

Equalized Assessed Valuation: $10,050,936

Population: 895

Employees:

Full Time: 4

Part Time: 12

Salaries Paid: $190,560

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$844,206	$266,951	$169,639
Per Capita Beginning Fund Balance:	$943	$666	$444
Revenue Collected During FY 08:	$450,964	$254,229	$117,702
Expenditures During FY 08:	$510,409	$232,039	$106,311
Per Capita Revenue:	$504	$581	$283
Per Capita Expenditures:	$570	$540	$267
Revenues over (under) Expenditures:	-$59,445	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	138.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	$707,921	$280,303	$171,795
Per Capita Ending Fund Balance:	$791	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$196,156	$37,131	$
Total Unrestricted Net Assets:	$511,765	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,000**	$385,902	$36,500
Per Capita Debt:	**$1**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,028,243**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,266**	$2,071	$745
Revenue Collected During FY 08:	**$684,732**	$206,165	$79,162
Expenditures During FY 08:	**$726,397**	$201,484	$88,676
Per Capita Revenue:	**$765**	$520	$198
Per Capita Expenditures:	**$812**	$519	$219
Operating Income (loss):	**-$41,665**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**284.06%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,063,418**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,305**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Albers Village

Unit Code: 014/010/32 **County:** CLINTON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$570,500
Equalized Assessed Valuation:	$15,331,763
Population:	1,069
Employees:	
Full Time:	1
Part Time:	23
Salaries Paid:	$76,114

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$175,412	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$164	$548	$381
Revenue Collected During FY 08:	$342,110	$5,252,094	$2,318,995
Expenditures During FY 08:	$354,352	$5,218,323	$2,340,819
Per Capita Revenue:	$320	$721	$564
Per Capita Expenditures:	$331	$706	$556
Revenues over (under) Expenditures:	-$12,242	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$163,170	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$153	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$163,170	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$251,378**	$7,762,020	$1,837,009
Per Capita Debt:	**$235**	$1,174	$528
General Obligation Debt over EAV:	**1.05%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,072,258**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,003**	$1,329	$992
Revenue Collected During FY 08:	**$279,585**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$317,011**	$2,427,439	$1,076,743
Per Capita Revenue:	**$262**	$427	$282
Per Capita Expenditures:	**$297**	$403	$271
Operating Income (loss):	**-$37,426**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**326.43%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,034,832**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$968**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Albion City

Unit Code: 024/010/30 **County:** EDWARDS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,594,046
Equalized Assessed Valuation:	$17,429,081
Population:	1,933
Employees:	
Full Time:	11
Part Time:	43
Salaries Paid:	$482,435

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,660,526	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,376	$548	$381
Revenue Collected During FY 08:	$970,054	$5,252,094	$2,318,995
Expenditures During FY 08:	$784,361	$5,218,323	$2,340,819
Per Capita Revenue:	$502	$721	$564
Per Capita Expenditures:	$406	$706	$556
Revenues over (under) Expenditures:	$185,693	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	367.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,885,124	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,493	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,137,671	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$435,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$225**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,645,348**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,369**	$1,329	$992
Revenue Collected During FY 08:	**$626,199**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$731,423**	$2,427,439	$1,076,743
Per Capita Revenue:	**$324**	$427	$282
Per Capita Expenditures:	**$378**	$403	$271
Operating Income (loss):	**-$105,224**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**343.37%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,511,457**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,299**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Aledo City

Unit Code: 066/010/30 **County:** MERCER

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,903,973
Equalized Assessed Valuation:	$40,100,000
Population:	3,566
Employees:	
Full Time:	23
Part Time:	9
Salaries Paid:	$1,084,366

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,410,279	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,237	$548	$381
Revenue Collected During FY 08:	$2,659,121	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,511,816	$5,218,323	$2,340,819
Per Capita Revenue:	$746	$721	$564
Per Capita Expenditures:	$704	$706	$556
Revenues over (under) Expenditures:	$147,305	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	183.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,614,780	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,294	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,429,191	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$501,599	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,046,487**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,976**	$1,174	$528
General Obligation Debt over EAV:	**5.16%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,336,838**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,618**	$1,329	$992
Revenue Collected During FY 08:	**$3,394,453**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,446,834**	$2,427,439	$1,076,743
Per Capita Revenue:	**$952**	$427	$282
Per Capita Expenditures:	**$967**	$403	$271
Operating Income (loss):	**-$52,381**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**267.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,227,261**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,588**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alexis Village

Unit Code: 094/010/32 **County:** WARREN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $764,800

Equalized Assessed Valuation: $5,931,463

Population: 1,000

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: $111,436

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$224,644	$266,951	$169,639
Per Capita Beginning Fund Balance:	$225	$666	$444
Revenue Collected During FY 08:	$290,109	$254,229	$117,702
Expenditures During FY 08:	$240,937	$232,039	$106,311
Per Capita Revenue:	$290	$581	$283
Per Capita Expenditures:	$241	$540	$267
Revenues over (under) Expenditures:	$49,172	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	113.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$273,816	$280,303	$171,795
Per Capita Ending Fund Balance:	$274	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$79,741	$37,131	$
Total Unrestricted Net Assets:	$194,075	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$303,001**	$385,902	$36,500
Per Capita Debt:	**$303**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$701,229**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$701**	$2,071	$745
Revenue Collected During FY 08:	**$181,669**	$206,165	$79,162
Expenditures During FY 08:	**$228,458**	$201,484	$88,676
Per Capita Revenue:	**$182**	$520	$198
Per Capita Expenditures:	**$228**	$519	$219
Operating Income (loss):	**-$46,789**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**286.46%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$654,440**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$654**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Algonquin Village
Unit Code:	063/010/32
County:	MCHENRY
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$43,011,483
Equalized Assessed Valuation:	$1,115,890,792
Population:	30,482
Employees:	
Full Time:	153
Part Time:	86
Salaries Paid:	$10,201,295

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,582,090	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$380	$420	$380
Revenue Collected During FY 08:	$21,385,830	$47,279,441	$36,812,097
Expenditures During FY 08:	$20,123,753	$46,868,184	$35,335,224
Per Capita Revenue:	$702	$910	$884
Per Capita Expenditures:	$660	$894	$899
Revenues over (under) Expenditures:	$1,262,077	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	60.71%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,217,167	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$401	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,615,510	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$6,286,051	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,638,488**	$74,451,458	$47,444,580
Per Capita Debt:	**$644**	$1,334	$1,078
General Obligation Debt over EAV:	**1.74%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$74,580,692**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,447**	$1,214	$976
Revenue Collected During FY 08:	**$10,179,025**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,600,797**	$16,245,069	$9,219,236
Per Capita Revenue:	**$334**	$312	$227
Per Capita Expenditures:	**$249**	$294	$237
Operating Income (loss):	**$2,578,228**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1015.14%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$77,158,920**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,531**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alhambra Village

Unit Code: 057/010/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,341,665

Equalized Assessed Valuation: $7,829,070

Population: 630

Employees:

Full Time: 2

Part Time:

Salaries Paid: $73,795

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$251,147	$266,951	$169,639
Per Capita Beginning Fund Balance:	$399	$666	$444
Revenue Collected During FY 08:	$267,258	$254,229	$117,702
Expenditures During FY 08:	$261,050	$232,039	$106,311
Per Capita Revenue:	$424	$581	$283
Per Capita Expenditures:	$414	$540	$267
Revenues over (under) Expenditures:	$6,208	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	98.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$257,355	$280,303	$171,795
Per Capita Ending Fund Balance:	$409	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$125,211	$37,131	$
Total Unrestricted Net Assets:	$179,383	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$310,562**	$385,902	$36,500
Per Capita Debt:	**$493**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,728,023**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,330**	$2,071	$745
Revenue Collected During FY 08:	**$204,873**	$206,165	$79,162
Expenditures During FY 08:	**$186,967**	$201,484	$88,676
Per Capita Revenue:	**$325**	$520	$198
Per Capita Expenditures:	**$297**	$519	$219
Operating Income (loss):	**$17,906**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1468.67%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,745,929**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,359**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allendale Village

Unit Code: 093/010/32 **County:** WABASH

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $525,000

Equalized Assessed Valuation: $2,450,166

Population: 528

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $65,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$134,616	$266,951	$169,639
Per Capita Beginning Fund Balance:	$255	$666	$444
Revenue Collected During FY 08:	$99,140	$254,229	$117,702
Expenditures During FY 08:	$27,563	$232,039	$106,311
Per Capita Revenue:	$188	$581	$283
Per Capita Expenditures:	$52	$540	$267
Revenues over (under) Expenditures:	$71,577	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	748.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$206,193	$280,303	$171,795
Per Capita Ending Fund Balance:	$391	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$210,900	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$466,201	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$883	$2,071	$745
Revenue Collected During FY 08:	$462,785	$206,165	$79,162
Expenditures During FY 08:	$475,394	$201,484	$88,676
Per Capita Revenue:	$876	$520	$198
Per Capita Expenditures:	$900	$519	$219
Operating Income (loss):	-$12,609	$4,680	$
Ratio of Retained Earnings to Expenditures:	95.41%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$453,592	$751,204	$341,980
Per Capita Ending Retained Earnings:	$859	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allenville Village

Unit Code: 070/010/32 **County:** MOULTRIE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $34,400

Equalized Assessed Valuation: $893,868

Population: 154

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,909	$266,951	$169,639
Per Capita Beginning Fund Balance:	$142	$666	$444
Revenue Collected During FY 08:	$24,720	$254,229	$117,702
Expenditures During FY 08:	$31,461	$232,039	$106,311
Per Capita Revenue:	$161	$581	$283
Per Capita Expenditures:	$204	$540	$267
Revenues over (under) Expenditures:	-$6,741	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	48.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	$15,168	$280,303	$171,795
Per Capita Ending Fund Balance:	$98	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$34,764	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allerton Village

Unit Code: 092/010/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $199,900

Equalized Assessed Valuation: $2,218,002

Population: 293

Employees:

Full Time:

Part Time: 5

Salaries Paid: $12,197

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,060,520	$266,951	$169,639
Per Capita Beginning Fund Balance:	$3,620	$666	$444
Revenue Collected During FY 08:	$102,854	$254,229	$117,702
Expenditures During FY 08:	$88,931	$232,039	$106,311
Per Capita Revenue:	$351	$581	$283
Per Capita Expenditures:	$304	$540	$267
Revenues over (under) Expenditures:	$13,923	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1208.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,074,443	$280,303	$171,795
Per Capita Ending Fund Balance:	$3,667	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$1,074,443	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$40,943	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$140	$2,071	$745
Revenue Collected During FY 08:	$40,945	$206,165	$79,162
Expenditures During FY 08:	$45,434	$201,484	$88,676
Per Capita Revenue:	$140	$520	$198
Per Capita Expenditures:	$155	$519	$219
Operating Income (loss):	-$4,489	$4,680	$
Ratio of Retained Earnings to Expenditures:	80.24%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$36,454	$751,204	$341,980
Per Capita Ending Retained Earnings:	$124	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alpha Village

Unit Code: 037/010/32 **County:** HENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,146,602
Equalized Assessed Valuation:	$6,719,871
Population:	726
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$78,082

Blended Component Units

Number Submitted = 2

Alpha Community Team
Alpha Sanitary District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$531,588	$266,951	$169,639
Per Capita Beginning Fund Balance:	$732	$666	$444
Revenue Collected During FY 08:	$185,436	$254,229	$117,702
Expenditures During FY 08:	$468,704	$232,039	$106,311
Per Capita Revenue:	$255	$581	$283
Per Capita Expenditures:	$646	$540	$267
Revenues over (under) Expenditures:	-$283,268	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	52.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$248,351	$280,303	$171,795
Per Capita Ending Fund Balance:	$342	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,253	$37,131	$
Total Unrestricted Net Assets:	$223,098	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$407,382	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$561	$2,071	$745
Revenue Collected During FY 08:	$113,837	$206,165	$79,162
Expenditures During FY 08:	$85,358	$201,484	$88,676
Per Capita Revenue:	$157	$520	$198
Per Capita Expenditures:	$118	$519	$219
Operating Income (loss):	$28,479	$4,680	$
Ratio of Retained Earnings to Expenditures:	530.47%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$452,801	$751,204	$341,980
Per Capita Ending Retained Earnings:	$624	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alsey Village

Unit Code: 085/010/32 **County:** SCOTT

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $87,150

Equalized Assessed Valuation: $999,241

Population: 250

Employees:

Full Time:

Part Time: 3

Salaries Paid: $3,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,860	$266,951	$169,639
Per Capita Beginning Fund Balance:	$115	$666	$444
Revenue Collected During FY 08:	$56,399	$254,229	$117,702
Expenditures During FY 08:	$83,962	$232,039	$106,311
Per Capita Revenue:	$226	$581	$283
Per Capita Expenditures:	$336	$540	$267
Revenues over (under) Expenditures:	-$27,563	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1.54%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,297	$280,303	$171,795
Per Capita Ending Fund Balance:	$5	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$5,197	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Alsip Village

Unit Code: 016/010/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $34,984,943

Equalized Assessed Valuation: $710,758,298

Population: 18,803

Employees:

Full Time: 151

Part Time: 5

Salaries Paid: $9,207,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,252,941	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$279	$548	$381
Revenue Collected During FY 08:	$21,903,260	$5,252,094	$2,318,995
Expenditures During FY 08:	$21,953,523	$5,218,323	$2,340,819
Per Capita Revenue:	$1,165	$721	$564
Per Capita Expenditures:	$1,168	$706	$556
Revenues over (under) Expenditures:	-$50,263	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	22.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,843,831	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$258	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,127,175	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$3,761,086	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$40,594,544**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,159**	$1,174	$528
General Obligation Debt over EAV:	**3.98%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,806,744**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,213**	$1,329	$992
Revenue Collected During FY 08:	**$11,595,466**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,804,359**	$2,427,439	$1,076,743
Per Capita Revenue:	**$617**	$427	$282
Per Capita Expenditures:	**$521**	$403	$271
Operating Income (loss):	**$1,791,107**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**246.62%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,179,966**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,286**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Altamont City

Unit Code: 025/010/30 **County:** EFFINGHAM

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,993,330
Equalized Assessed Valuation:	$20,876,444
Population:	2,296
Employees:	
Full Time:	24
Part Time:	6
Salaries Paid:	$858,652

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$548,096	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$239	$548	$381
Revenue Collected During FY 08:	$1,096,491	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,047,915	$5,218,323	$2,340,819
Per Capita Revenue:	$478	$721	$564
Per Capita Expenditures:	$456	$706	$556
Revenues over (under) Expenditures:	$48,576	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.94%	87.61%	68.63%
Ending Fund Balance for FY 08:	$596,672	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$260	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,149	$1,203,389	$223,442
Total Unrestricted Net Assets:	$551,523	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,530,244**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,102**	$1,174	$528
General Obligation Debt over EAV:	**3.90%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,009,491**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,746**	$1,329	$992
Revenue Collected During FY 08:	**$3,081,238**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,327,576**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,342**	$427	$282
Per Capita Expenditures:	**$1,449**	$403	$271
Operating Income (loss):	**-$246,338**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**113.09%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,763,153**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,639**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Alton City
Unit Code:	057/015/30
County:	MADISON
Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$64,820,683
Equalized Assessed Valuation:	$366,081,861
Population:	34,511
Employees:	
Full Time:	270
Part Time:	18
Salaries Paid:	$15,573,616

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,247,459	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$616	$420	$380
Revenue Collected During FY 08:	$32,852,789	$47,279,441	$36,812,097
Expenditures During FY 08:	$32,101,568	$46,868,184	$35,335,224
Per Capita Revenue:	$952	$910	$884
Per Capita Expenditures:	$930	$894	$899
Revenues over (under) Expenditures:	$751,221	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	63.08%	48.74%	43.68%
Ending Fund Balance for FY 08:	$20,249,175	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$587	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,922,044	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$44,672,198	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$26,992,997**	$74,451,458	$47,444,580
Per Capita Debt:	**$782**	$1,334	$1,078
General Obligation Debt over EAV:	**4.73%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,376,480**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$446**	$1,214	$976
Revenue Collected During FY 08:	**$4,794,133**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,840,384**	$16,245,069	$9,219,236
Per Capita Revenue:	**$139**	$312	$227
Per Capita Expenditures:	**$140**	$294	$237
Operating Income (loss):	**-$46,251**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**324.75%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$15,719,354**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$455**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Altona Village

Unit Code: 048/015/32 **County:** KNOX

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,486,765

Equalized Assessed Valuation: $3,740,049

Population: 544

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $38,735

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$415,581	$266,951	$169,639
Per Capita Beginning Fund Balance:	$764	$666	$444
Revenue Collected During FY 08:	$150,463	$254,229	$117,702
Expenditures During FY 08:	$122,817	$232,039	$106,311
Per Capita Revenue:	$277	$581	$283
Per Capita Expenditures:	$226	$540	$267
Revenues over (under) Expenditures:	$27,646	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	259.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	$318,637	$280,303	$171,795
Per Capita Ending Fund Balance:	$586	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$318,637	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$276,302**	$385,902	$36,500
Per Capita Debt:	**$508**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$883,591**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,624**	$2,071	$745
Revenue Collected During FY 08:	**$113,221**	$206,165	$79,162
Expenditures During FY 08:	**$122,495**	$201,484	$88,676
Per Capita Revenue:	**$208**	$520	$198
Per Capita Expenditures:	**$225**	$519	$219
Operating Income (loss):	**-$9,274**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**815.47%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$998,907**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,836**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alvin Village

Unit Code: 092/015/32 **County:** VERMILION

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $101,600

Equalized Assessed Valuation: $1,440,021

Population: 316

Employees:

Full Time:

Part Time: 4

Salaries Paid: $34,335

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,128	$266,951	$169,639
Per Capita Beginning Fund Balance:	$105	$666	$444
Revenue Collected During FY 08:	$62,341	$254,229	$117,702
Expenditures During FY 08:	$88,779	$232,039	$106,311
Per Capita Revenue:	$197	$581	$283
Per Capita Expenditures:	$281	$540	$267
Revenues over (under) Expenditures:	-$26,438	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	37.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	$33,645	$280,303	$171,795
Per Capita Ending Fund Balance:	$106	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$33,645	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,339	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$11	$2,071	$745
Revenue Collected During FY 08:	$35,797	$206,165	$79,162
Expenditures During FY 08:	$30,281	$201,484	$88,676
Per Capita Revenue:	$113	$520	$198
Per Capita Expenditures:	$96	$519	$219
Operating Income (loss):	$5,516	$4,680	$
Ratio of Retained Earnings to Expenditures:	18.55%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$5,616	$751,204	$341,980
Per Capita Ending Retained Earnings:	$18	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Amboy City

Unit Code: 052/010/30 **County:** LEE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,949,000

Equalized Assessed Valuation: $24,629,249

Population: 2,561

Employees:

Full Time: 11

Part Time: 6

Salaries Paid: $671,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$823,090	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$321	$548	$381
Revenue Collected During FY 08:	$1,373,411	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,180,893	$5,218,323	$2,340,819
Per Capita Revenue:	$536	$721	$564
Per Capita Expenditures:	$461	$706	$556
Revenues over (under) Expenditures:	$192,518	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.16%	87.61%	68.63%
Ending Fund Balance for FY 08:	$863,902	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$337	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$853,768	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,154,999**	$7,762,020	$1,837,009
Per Capita Debt:	**$841**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,766,198**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$690**	$1,329	$992
Revenue Collected During FY 08:	**$771,017**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$844,551**	$2,427,439	$1,076,743
Per Capita Revenue:	**$301**	$427	$282
Per Capita Expenditures:	**$330**	$403	$271
Operating Income (loss):	**-$73,534**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**223.27%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,885,637**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$736**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Anchor Village

Unit Code: 064/010/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $200,000

Equalized Assessed Valuation: $1,646,567

Population: 175

Employees:

Full Time:

Part Time: 2

Salaries Paid: $2,950

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$63,717	$266,951	$169,639
Per Capita Beginning Fund Balance:	$364	$666	$444
Revenue Collected During FY 08:	$46,935	$254,229	$117,702
Expenditures During FY 08:	$31,050	$232,039	$106,311
Per Capita Revenue:	$268	$581	$283
Per Capita Expenditures:	$177	$540	$267
Revenues over (under) Expenditures:	$15,885	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	256.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$79,602	$280,303	$171,795
Per Capita Ending Fund Balance:	$455	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,150	$37,131	$
Total Unrestricted Net Assets:	$33,452	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$30,968	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$177	$2,071	$745
Revenue Collected During FY 08:	$21,574	$206,165	$79,162
Expenditures During FY 08:	$11,677	$201,484	$88,676
Per Capita Revenue:	$123	$520	$198
Per Capita Expenditures:	$67	$519	$219
Operating Income (loss):	$9,897	$4,680	$
Ratio of Retained Earnings to Expenditures:	349.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$40,865	$751,204	$341,980
Per Capita Ending Retained Earnings:	$234	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Andalusia Village

Unit Code: 081/010/32 **County:** ROCK ISLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,797,350

Equalized Assessed Valuation: $15,429,011

Population: 1,050

Employees:

Full Time: 4

Part Time: 18

Salaries Paid: $145,318

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$299,553	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$285	$548	$381
Revenue Collected During FY 08:	$496,932	$5,252,094	$2,318,995
Expenditures During FY 08:	$456,186	$5,218,323	$2,340,819
Per Capita Revenue:	$473	$721	$564
Per Capita Expenditures:	$434	$706	$556
Revenues over (under) Expenditures:	$40,746	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	$330,299	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$315	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,850	$1,203,389	$223,442
Total Unrestricted Net Assets:	$276,449	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$14**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$824,784**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$786**	$1,329	$992
Revenue Collected During FY 08:	**$270,262**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$321,260**	$2,427,439	$1,076,743
Per Capita Revenue:	**$257**	$427	$282
Per Capita Expenditures:	**$306**	$403	$271
Operating Income (loss):	**-$50,998**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**437.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,405,522**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,339**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Andover Village

Unit Code: 037/015/32 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $339,880

Equalized Assessed Valuation: $6,183,874

Population: 568

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $46,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$300,351	$266,951	$169,639
Per Capita Beginning Fund Balance:	$529	$666	$444
Revenue Collected During FY 08:	$158,727	$254,229	$117,702
Expenditures During FY 08:	$175,643	$232,039	$106,311
Per Capita Revenue:	$279	$581	$283
Per Capita Expenditures:	$309	$540	$267
Revenues over (under) Expenditures:	-$16,916	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	142.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	$250,975	$280,303	$171,795
Per Capita Ending Fund Balance:	$442	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$250,975	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$67,959**	$385,902	$36,500
Per Capita Debt:	**$120**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$310,733**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$547**	$2,071	$745
Revenue Collected During FY 08:	**$66,013**	$206,165	$79,162
Expenditures During FY 08:	**$36,121**	$201,484	$88,676
Per Capita Revenue:	**$116**	$520	$198
Per Capita Expenditures:	**$64**	$519	$219
Operating Income (loss):	**$29,892**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**912.56%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$329,625**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$580**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Anna City

Unit Code: 091/015/30 **County:** UNION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,828,743

Equalized Assessed Valuation: $47,044,622

Population: 5,136

Employees:

Full Time: 39

Part Time: 27

Salaries Paid: $1,878,575

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,173,414	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,397	$548	$381
Revenue Collected During FY 08:	$2,955,555	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,711,782	$5,218,323	$2,340,819
Per Capita Revenue:	$575	$721	$564
Per Capita Expenditures:	$528	$706	$556
Revenues over (under) Expenditures:	$243,773	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	273.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,417,187	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,444	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$281,034	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,024,520	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,175,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$229**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,148,913**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,781**	$1,329	$992
Revenue Collected During FY 08:	**$4,106,535**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,994,226**	$2,427,439	$1,076,743
Per Capita Revenue:	**$800**	$427	$282
Per Capita Expenditures:	**$778**	$403	$271
Operating Income (loss):	**$112,309**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**231.87%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,261,222**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,803**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Annawan Town

Unit Code: 037/020/31 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,821,591

Equalized Assessed Valuation: $12,244,110

Population: 868

Employees:

Full Time: 4

Part Time: 17

Salaries Paid: $158,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$125,275	$266,951	$169,639
Per Capita Beginning Fund Balance:	$144	$666	$444
Revenue Collected During FY 08:	$2,665,603	$254,229	$117,702
Expenditures During FY 08:	$736,693	$232,039	$106,311
Per Capita Revenue:	$3,071	$581	$283
Per Capita Expenditures:	$849	$540	$267
Revenues over (under) Expenditures:	$1,928,910	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	288.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$2,123,706	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,447	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$845,840	$37,131	$
Total Unrestricted Net Assets:	$1,648,143	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,297,130**	$385,902	$36,500
Per Capita Debt:	**$1,494**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$194,610**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$224**	$2,071	$745
Revenue Collected During FY 08:	**$205,614**	$206,165	$79,162
Expenditures During FY 08:	**$172,540**	$201,484	$88,676
Per Capita Revenue:	**$237**	$520	$198
Per Capita Expenditures:	**$199**	$519	$219
Operating Income (loss):	**$33,074**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**129.34%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$223,163**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$257**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Antioch Village

Unit Code: 049/010/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,321,804
Equalized Assessed Valuation:	$413,504,340
Population:	13,724
Employees:	
Full Time:	100
Part Time:	64
Salaries Paid:	$6,327,023

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,595,969	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$189	$548	$381
Revenue Collected During FY 08:	$11,034,718	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,015,523	$5,218,323	$2,340,819
Per Capita Revenue:	$804	$721	$564
Per Capita Expenditures:	$876	$706	$556
Revenues over (under) Expenditures:	-$980,805	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	15.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,858,164	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$135	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,121,111	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$555,725	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,693,448**	$7,762,020	$1,837,009
Per Capita Debt:	**$488**	$1,174	$528
General Obligation Debt over EAV:	**0.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$33,701,230**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,456**	$1,329	$992
Revenue Collected During FY 08:	**$2,692,852**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,571,545**	$2,427,439	$1,076,743
Per Capita Revenue:	**$196**	$427	$282
Per Capita Expenditures:	**$187**	$403	$271
Operating Income (loss):	**$121,307**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1432.02%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$36,825,128**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,683**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Apple River Village

Unit Code: 043/010/32 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$219,540
Equalized Assessed Valuation:	$3,327,776
Population:	379
Employees:	
Full Time:	1
Part Time:	13
Salaries Paid:	$47,139

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$317,548**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$838**	$666	$444
Revenue Collected During FY 08:	**$154,985**	$254,229	$117,702
Expenditures During FY 08:	**$115,634**	$232,039	$106,311
Per Capita Revenue:	**$409**	$581	$283
Per Capita Expenditures:	**$305**	$540	$267
Revenues over (under) Expenditures:	**$39,351**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**308.65%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$356,899**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$942**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$32,288**	$37,131	$
Total Unrestricted Net Assets:	**$324,611**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$266,371	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$703	$2,071	$745
Revenue Collected During FY 08:	$76,064	$206,165	$79,162
Expenditures During FY 08:	$68,198	$201,484	$88,676
Per Capita Revenue:	$201	$520	$198
Per Capita Expenditures:	$180	$519	$219
Operating Income (loss):	$7,866	$4,680	$
Ratio of Retained Earnings to Expenditures:	402.12%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$274,237	$751,204	$341,980
Per Capita Ending Retained Earnings:	$724	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arcola City
Unit Code:	021/010/30
County:	DOUGLAS
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,499,550
Equalized Assessed Valuation:	$21,549,984
Population:	2,654
Employees:	
Full Time:	16
Part Time:	35
Salaries Paid:	$666,285

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,763,712	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,041	$548	$381
Revenue Collected During FY 08:	$2,528,094	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,021,774	$5,218,323	$2,340,819
Per Capita Revenue:	$953	$721	$564
Per Capita Expenditures:	$1,515	$706	$556
Revenues over (under) Expenditures:	-$1,493,680	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	60.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,431,686	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$916	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,858,072	$1,203,389	$223,442
Total Unrestricted Net Assets:	$573,614	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,998,244**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,130**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,632,644**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$992**	$1,329	$992
Revenue Collected During FY 08:	**$934,491**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$924,591**	$2,427,439	$1,076,743
Per Capita Revenue:	**$352**	$427	$282
Per Capita Expenditures:	**$348**	$403	$271
Operating Income (loss):	**$9,900**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**284.10%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,626,734**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$990**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Arenzville Village

Unit Code: 009/010/32 **County:** CASS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,633,000
Equalized Assessed Valuation:	$3,701,289
Population:	419
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$45,213

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$992,757	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,369	$666	$444
Revenue Collected During FY 08:	$169,243	$254,229	$117,702
Expenditures During FY 08:	$131,567	$232,039	$106,311
Per Capita Revenue:	$404	$581	$283
Per Capita Expenditures:	$314	$540	$267
Revenues over (under) Expenditures:	$37,676	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	718.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$945,776	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,257	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$90,862	$37,131	$
Total Unrestricted Net Assets:	$854,606	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$90,000**	$385,902	$36,500
Per Capita Debt:	**$215**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$903,771**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,157**	$2,071	$745
Revenue Collected During FY 08:	**$115,945**	$206,165	$79,162
Expenditures During FY 08:	**$101,276**	$201,484	$88,676
Per Capita Revenue:	**$277**	$520	$198
Per Capita Expenditures:	**$242**	$519	$219
Operating Income (loss):	**$14,669**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**906.87%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$918,440**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,192**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Argenta Village

Unit Code: 055/010/32 **County:** MACON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,700,208
Equalized Assessed Valuation:	$8,763,454
Population:	830
Employees:	
Full Time:	2
Part Time:	15
Salaries Paid:	$85,213

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$267,610	$266,951	$169,639
Per Capita Beginning Fund Balance:	$322	$666	$444
Revenue Collected During FY 08:	$321,574	$254,229	$117,702
Expenditures During FY 08:	$264,707	$232,039	$106,311
Per Capita Revenue:	$387	$581	$283
Per Capita Expenditures:	$319	$540	$267
Revenues over (under) Expenditures:	$56,867	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	144.49%	286.45%	165.93%
Ending Fund Balance for FY 08:	$382,477	$280,303	$171,795
Per Capita Ending Fund Balance:	$461	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$139,052	$37,131	$
Total Unrestricted Net Assets:	$366,535	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$551,719**	$385,902	$36,500
Per Capita Debt:	**$665**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$800,107**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$964**	$2,071	$745
Revenue Collected During FY 08:	**$167,993**	$206,165	$79,162
Expenditures During FY 08:	**$135,944**	$201,484	$88,676
Per Capita Revenue:	**$202**	$520	$198
Per Capita Expenditures:	**$164**	$519	$219
Operating Income (loss):	**$32,049**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**612.13%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$832,156**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,003**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Arlington Village

Unit Code: 006/010/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $191,370

Equalized Assessed Valuation: $1,605,482

Population: 211

Employees:

Full Time: 8

Part Time:

Salaries Paid: $26,075

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$38,976	$266,951	$169,639
Per Capita Beginning Fund Balance:	$185	$666	$444
Revenue Collected During FY 08:	$63,853	$254,229	$117,702
Expenditures During FY 08:	$56,289	$232,039	$106,311
Per Capita Revenue:	$303	$581	$283
Per Capita Expenditures:	$267	$540	$267
Revenues over (under) Expenditures:	$7,564	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	82.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$46,540	$280,303	$171,795
Per Capita Ending Fund Balance:	$221	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,304	$37,131	$
Total Unrestricted Net Assets:	$1,236	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$153,000**	$385,902	$36,500
Per Capita Debt:	**$725**	$841	$106
General Obligation Debt over EAV:	**9.53%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$606,094**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,872**	$2,071	$745
Revenue Collected During FY 08:	**$45,626**	$206,165	$79,162
Expenditures During FY 08:	**$62,367**	$201,484	$88,676
Per Capita Revenue:	**$216**	$520	$198
Per Capita Expenditures:	**$296**	$519	$219
Operating Income (loss):	**-$16,741**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**944.98%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$589,353**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,793**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Arlington Heights Village

Unit Code: 016/015/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$156,408,059
Equalized Assessed Valuation:	$2,881,473,308
Population:	76,943
Employees:	
Full Time:	444
Part Time:	24
Salaries Paid:	$36,272,773

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$26,514,199	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$345	$420	$380
Revenue Collected During FY 08:	$67,309,360	$47,279,441	$36,812,097
Expenditures During FY 08:	$65,178,105	$46,868,184	$35,335,224
Per Capita Revenue:	$875	$910	$884
Per Capita Expenditures:	$847	$894	$899
Revenues over (under) Expenditures:	$2,131,255	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	46.04%	48.74%	43.68%
Ending Fund Balance for FY 08:	$30,009,427	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$390	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,249,654	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$47,209,312	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$72,385,259**	$74,451,458	$47,444,580
Per Capita Debt:	**$941**	$1,334	$1,078
General Obligation Debt over EAV:	**2.51%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$64,178,895**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$834**	$1,214	$976
Revenue Collected During FY 08:	**$15,294,205**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$16,219,581**	$16,245,069	$9,219,236
Per Capita Revenue:	**$199**	$312	$227
Per Capita Expenditures:	**$211**	$294	$237
Operating Income (loss):	**-$925,376**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**392.24%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$63,619,693**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$827**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Armington Village

Unit Code: 090/010/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $874,500

Equalized Assessed Valuation: $3,428,264

Population: 368

Employees:

Full Time:

Part Time: 4

Salaries Paid: $49,385

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$410,582	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,116	$666	$444
Revenue Collected During FY 08:	$141,956	$254,229	$117,702
Expenditures During FY 08:	$130,186	$232,039	$106,311
Per Capita Revenue:	$386	$581	$283
Per Capita Expenditures:	$354	$540	$267
Revenues over (under) Expenditures:	$11,770	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	324.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	$422,352	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,148	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$398,722	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$264,358	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$718	$2,071	$745
Revenue Collected During FY 08:	$53,648	$206,165	$79,162
Expenditures During FY 08:	$53,326	$201,484	$88,676
Per Capita Revenue:	$146	$520	$198
Per Capita Expenditures:	$145	$519	$219
Operating Income (loss):	$322	$4,680	$
Ratio of Retained Earnings to Expenditures:	496.34%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$264,680	$751,204	$341,980
Per Capita Ending Retained Earnings:	$719	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Aroma Park Village

Unit Code: 046/010/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$774,648
Equalized Assessed Valuation:	$12,411,238
Population:	821
Employees:	
Full Time:	5
Part Time:	16
Salaries Paid:	$199,837

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$276,718	$266,951	$169,639
Per Capita Beginning Fund Balance:	$337	$666	$444
Revenue Collected During FY 08:	$548,437	$254,229	$117,702
Expenditures During FY 08:	$592,267	$232,039	$106,311
Per Capita Revenue:	$668	$581	$283
Per Capita Expenditures:	$721	$540	$267
Revenues over (under) Expenditures:	-$43,830	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	32.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	$192,888	$280,303	$171,795
Per Capita Ending Fund Balance:	$235	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,465	$37,131	$
Total Unrestricted Net Assets:	$182,421	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,380**	$385,902	$36,500
Per Capita Debt:	**$14**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,544,602**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,881**	$2,071	$745
Revenue Collected During FY 08:	**$139,915**	$206,165	$79,162
Expenditures During FY 08:	**$278,080**	$201,484	$88,676
Per Capita Revenue:	**$170**	$520	$198
Per Capita Expenditures:	**$339**	$519	$219
Operating Income (loss):	**-$138,165**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**520.15%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,446,437**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,762**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Arrowsmith Village

Unit Code: 064/015/32 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$245,560
Equalized Assessed Valuation:	$2,888,763
Population:	3,150
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$11,147

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$198,460	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$63	$548	$381
Revenue Collected During FY 08:	$114,907	$5,252,094	$2,318,995
Expenditures During FY 08:	$163,491	$5,218,323	$2,340,819
Per Capita Revenue:	$36	$721	$564
Per Capita Expenditures:	$52	$706	$556
Revenues over (under) Expenditures:	-$48,584	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	140.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$228,907	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$73	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$153,352	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$75,555**	$7,762,020	$1,837,009
Per Capita Debt:	**$24**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$106,573**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$34**	$1,329	$992
Revenue Collected During FY 08:	**$19,277**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$15,321**	$2,427,439	$1,076,743
Per Capita Revenue:	**$6**	$427	$282
Per Capita Expenditures:	**$5**	$403	$271
Operating Income (loss):	**$3,956**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**721.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$110,529**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$35**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Arthur Village

Unit Code: 021/015/32 **County:** DOUGLAS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,985,353
Equalized Assessed Valuation:	$30,420,706
Population:	2,300
Employees:	
Full Time:	12
Part Time:	11
Salaries Paid:	$632,102

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$158,573	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$69	$548	$381
Revenue Collected During FY 08:	$1,139,824	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,280,662	$5,218,323	$2,340,819
Per Capita Revenue:	$496	$721	$564
Per Capita Expenditures:	$557	$706	$556
Revenues over (under) Expenditures:	-$140,838	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	1.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$17,735	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$8	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$293,560	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,074	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$916,641**	$7,762,020	$1,837,009
Per Capita Debt:	**$399**	$1,174	$528
General Obligation Debt over EAV:	**1.07%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,286,017**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,429**	$1,329	$992
Revenue Collected During FY 08:	**$598,628**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$609,386**	$2,427,439	$1,076,743
Per Capita Revenue:	**$260**	$427	$282
Per Capita Expenditures:	**$265**	$403	$271
Operating Income (loss):	**-$10,758**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**537.47%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,275,259**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,424**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashkum Village

Unit Code: 038/010/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $774,635

Equalized Assessed Valuation: $10,915,400

Population: 700

Employees:

Full Time: 1

Part Time: 18

Salaries Paid: $81,361

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$500,123	$266,951	$169,639
Per Capita Beginning Fund Balance:	$714	$666	$444
Revenue Collected During FY 08:	$285,749	$254,229	$117,702
Expenditures During FY 08:	$207,432	$232,039	$106,311
Per Capita Revenue:	$408	$581	$283
Per Capita Expenditures:	$296	$540	$267
Revenues over (under) Expenditures:	$78,317	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	278.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$578,440	$280,303	$171,795
Per Capita Ending Fund Balance:	$826	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$578,440	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$167,000**	$385,902	$36,500
Per Capita Debt:	**$239**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$528,239**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$755**	$2,071	$745
Revenue Collected During FY 08:	**$101,545**	$206,165	$79,162
Expenditures During FY 08:	**$97,053**	$201,484	$88,676
Per Capita Revenue:	**$145**	$520	$198
Per Capita Expenditures:	**$139**	$519	$219
Operating Income (loss):	**$4,492**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**548.91%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$532,731**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$761**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ashland Village

Unit Code: 009/015/32 **County:** CASS

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$1,921,064
Equalized Assessed Valuation:	$11,026,035
Population:	1,325
Employees:	
Full Time:	7
Part Time:	3
Salaries Paid:	$190,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$605,410	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$457	$548	$381
Revenue Collected During FY 08:	$492,237	$5,252,094	$2,318,995
Expenditures During FY 08:	$568,594	$5,218,323	$2,340,819
Per Capita Revenue:	$371	$721	$564
Per Capita Expenditures:	$429	$706	$556
Revenues over (under) Expenditures:	-$76,357	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	101.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$576,521	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$435	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$508,156	$1,203,389	$223,442
Total Unrestricted Net Assets:	$64,941	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$472,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$356**	$1,174	$528
General Obligation Debt over EAV:	**4.28%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,972,491**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,489**	$1,329	$992
Revenue Collected During FY 08:	**$353,228**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$427,101**	$2,427,439	$1,076,743
Per Capita Revenue:	**$267**	$427	$282
Per Capita Expenditures:	**$322**	$403	$271
Operating Income (loss):	**-$73,873**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**445.05%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,900,818**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,435**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashley City

Unit Code: 095/015/30 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $362,875

Equalized Assessed Valuation: $3,401,313

Population: 613

Employees:

Full Time: 3

Part Time: 3

Salaries Paid: $65,423

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$320,612	$266,951	$169,639
Per Capita Beginning Fund Balance:	$523	$666	$444
Revenue Collected During FY 08:	$211,194	$254,229	$117,702
Expenditures During FY 08:	$187,513	$232,039	$106,311
Per Capita Revenue:	$345	$581	$283
Per Capita Expenditures:	$306	$540	$267
Revenues over (under) Expenditures:	$23,681	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	186.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$349,724	$280,303	$171,795
Per Capita Ending Fund Balance:	$571	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$349,724	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$660,000**	$385,902	$36,500
Per Capita Debt:	**$1,077**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$961,150**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,568**	$2,071	$745
Revenue Collected During FY 08:	**$191,483**	$206,165	$79,162
Expenditures During FY 08:	**$220,120**	$201,484	$88,676
Per Capita Revenue:	**$312**	$520	$198
Per Capita Expenditures:	**$359**	$519	$219
Operating Income (loss):	**-$28,637**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**423.64%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$932,513**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,521**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashmore Village

Unit Code: 015/010/32 **County:** COLES

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $717,975

Equalized Assessed Valuation: $5,145,234

Population: 809

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: $89,296

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$655,862	$266,951	$169,639
Per Capita Beginning Fund Balance:	$811	$666	$444
Revenue Collected During FY 08:	$218,468	$254,229	$117,702
Expenditures During FY 08:	$165,520	$232,039	$106,311
Per Capita Revenue:	$270	$581	$283
Per Capita Expenditures:	$205	$540	$267
Revenues over (under) Expenditures:	$52,948	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	426.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	$706,625	$280,303	$171,795
Per Capita Ending Fund Balance:	$873	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,465	$37,131	$
Total Unrestricted Net Assets:	$647,546	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$591,466	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$731	$2,071	$745
Revenue Collected During FY 08:	$149,154	$206,165	$79,162
Expenditures During FY 08:	$132,388	$201,484	$88,676
Per Capita Revenue:	$184	$520	$198
Per Capita Expenditures:	$164	$519	$219
Operating Income (loss):	$16,766	$4,680	$
Ratio of Retained Earnings to Expenditures:	461.08%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$610,417	$751,204	$341,980
Per Capita Ending Retained Earnings:	$755	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ashton Village

Unit Code: 052/015/32 **County:** LEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$914,297
Equalized Assessed Valuation:	$13,470,530
Population:	1,120
Employees:	
Full Time:	4
Part Time:	25
Salaries Paid:	$159,533

Blended Component Units

Number Submitted = 2

Cemetery

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,190,687	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,063	$548	$381
Revenue Collected During FY 08:	$317,603	$5,252,094	$2,318,995
Expenditures During FY 08:	$417,281	$5,218,323	$2,340,819
Per Capita Revenue:	$284	$721	$564
Per Capita Expenditures:	$373	$706	$556
Revenues over (under) Expenditures:	-$99,678	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	261.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,091,009	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$974	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,000	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,043,395	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$294,946**	$7,762,020	$1,837,009
Per Capita Debt:	**$263**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$110,743**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$99**	$1,329	$992
Revenue Collected During FY 08:	**$221,241**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$239,226**	$2,427,439	$1,076,743
Per Capita Revenue:	**$198**	$427	$282
Per Capita Expenditures:	**$214**	$403	$271
Operating Income (loss):	**-$17,985**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-53.81%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$128,728**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$115**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Assumption City

Unit Code: 011/010/30 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,167,190

Equalized Assessed Valuation: $11,702,812

Population: 1,265

Employees:

Full Time: 3

Part Time: 22

Salaries Paid: $243,160

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,133,364	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$896	$548	$381
Revenue Collected During FY 08:	$533,976	$5,252,094	$2,318,995
Expenditures During FY 08:	$634,097	$5,218,323	$2,340,819
Per Capita Revenue:	$422	$721	$564
Per Capita Expenditures:	$501	$706	$556
Revenues over (under) Expenditures:	-$100,121	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	162.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,033,243	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$817	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$601,248	$1,203,389	$223,442
Total Unrestricted Net Assets:	$431,994	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,574,008	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,244	$1,329	$992
Revenue Collected During FY 08:	$267,467	$2,601,339	$1,061,685
Expenditures During FY 08:	$293,987	$2,427,439	$1,076,743
Per Capita Revenue:	$211	$427	$282
Per Capita Expenditures:	$232	$403	$271
Operating Income (loss):	-$26,520	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	526.38%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,547,488	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,223	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Astoria Village

Unit Code: 029/010/32 **County:** FULTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$817,300
Equalized Assessed Valuation:	$6,309,113
Population:	1,180
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$165,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$152,339	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$129	$548	$381
Revenue Collected During FY 08:	$346,101	$5,252,094	$2,318,995
Expenditures During FY 08:	$326,074	$5,218,323	$2,340,819
Per Capita Revenue:	$293	$721	$564
Per Capita Expenditures:	$276	$706	$556
Revenues over (under) Expenditures:	$20,027	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$172,366	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$146	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$172,366	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$355,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$301**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$643,417**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$545**	$1,329	$992
Revenue Collected During FY 08:	**$349,965**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$260,151**	$2,427,439	$1,076,743
Per Capita Revenue:	**$297**	$427	$282
Per Capita Expenditures:	**$220**	$403	$271
Operating Income (loss):	**$89,814**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**281.85%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$733,231**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$621**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Athens City

Unit Code: 065/010/30 **County:** MENARD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,170,889
Equalized Assessed Valuation:	$21,968,706
Population:	1,726
Employees:	
Full Time:	10
Part Time:	11
Salaries Paid:	$489,270

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$117,417**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$68**	$548	$381
Revenue Collected During FY 08:	**$552,196**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$513,837**	$5,218,323	$2,340,819
Per Capita Revenue:	**$320**	$721	$564
Per Capita Expenditures:	**$298**	$706	$556
Revenues over (under) Expenditures:	**$38,359**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**30.32%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$155,776**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$90**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$130,776**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,407,547**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,133**	$1,174	$528
General Obligation Debt over EAV:	**1.32%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,067,372**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,357**	$1,329	$992
Revenue Collected During FY 08:	**$1,158,436**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,057,786**	$2,427,439	$1,076,743
Per Capita Revenue:	**$671**	$427	$282
Per Capita Expenditures:	**$613**	$403	$271
Operating Income (loss):	**$100,650**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**394.03%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,168,022**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,415**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atkinson Village

Unit Code: 037/025/32 **County:** Henry

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,044,345

Equalized Assessed Valuation: $11,154,914

Population: 1,001

Employees:

Full Time: 4

Part Time: 25

Salaries Paid: $214,644

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$539,011	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$538	$548	$381
Revenue Collected During FY 08:	$534,395	$5,252,094	$2,318,995
Expenditures During FY 08:	$485,393	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$485	$706	$556
Revenues over (under) Expenditures:	$49,002	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	110.84%	87.61%	68.63%
Ending Fund Balance for FY 08:	$537,992	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$537	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,534	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$75,402	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,002,920**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,002**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$257,738**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$257**	$1,329	$992
Revenue Collected During FY 08:	**$184,521**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$220,279**	$2,427,439	$1,076,743
Per Capita Revenue:	**$184**	$427	$282
Per Capita Expenditures:	**$220**	$403	$271
Operating Income (loss):	**-$35,758**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**100.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$221,743**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$222**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atlanta City

Unit Code: 054/010/30 **County:** LOGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,519,080
Equalized Assessed Valuation:	$19,538,007
Population:	1,650
Employees:	
Full Time:	5
Part Time:	11
Salaries Paid:	$249,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$5,852	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$4	$548	$381
Revenue Collected During FY 08:	$657,216	$5,252,094	$2,318,995
Expenditures During FY 08:	$623,201	$5,218,323	$2,340,819
Per Capita Revenue:	$398	$721	$564
Per Capita Expenditures:	$378	$706	$556
Revenues over (under) Expenditures:	$34,015	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	4.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$28,163	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$17	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,508	$1,203,389	$223,442
Total Unrestricted Net Assets:	$16,655	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,170,428**	$7,762,020	$1,837,009
Per Capita Debt:	**$709**	$1,174	$528
General Obligation Debt over EAV:	**0.56%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,879,019**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,745**	$1,329	$992
Revenue Collected During FY 08:	**$456,154**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$414,286**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$251**	$403	$271
Operating Income (loss):	**$41,868**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**705.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,920,887**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,770**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Atwood Village

Unit Code: 074/010/32 **County:** PIATT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,001,600

Equalized Assessed Valuation: $10,105,345

Population: 1,290

Employees:

Full Time: 5

Part Time: 20

Salaries Paid: $260,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$102,223	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$79	$548	$381
Revenue Collected During FY 08:	$428,415	$5,252,094	$2,318,995
Expenditures During FY 08:	$359,245	$5,218,323	$2,340,819
Per Capita Revenue:	$332	$721	$564
Per Capita Expenditures:	$278	$706	$556
Revenues over (under) Expenditures:	$69,170	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	47.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$171,393	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$133	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,699	$1,203,389	$223,442
Total Unrestricted Net Assets:	$108,694	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$36,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$28**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,026,071**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$795**	$1,329	$992
Revenue Collected During FY 08:	**$260,594**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$277,119**	$2,427,439	$1,076,743
Per Capita Revenue:	**$202**	$427	$282
Per Capita Expenditures:	**$215**	$403	$271
Operating Income (loss):	**-$16,525**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**364.30%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,009,546**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$783**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Auburn City

Unit Code: 083/010/30 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$74,065,000
Equalized Assessed Valuation:	$52,127,906
Population:	3,800
Employees:	
Full Time:	20
Part Time:	4
Salaries Paid:	$436,497

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$599,012	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$158	$548	$381
Revenue Collected During FY 08:	$1,173,434	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,237,246	$5,218,323	$2,340,819
Per Capita Revenue:	$309	$721	$564
Per Capita Expenditures:	$326	$706	$556
Revenues over (under) Expenditures:	-$63,812	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	$535,200	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$141	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$390,963	$1,203,389	$223,442
Total Unrestricted Net Assets:	$358,692	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,818,642**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,005**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,673,672**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$704**	$1,329	$992
Revenue Collected During FY 08:	**$2,941,300**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,977,896**	$2,427,439	$1,076,743
Per Capita Revenue:	**$774**	$427	$282
Per Capita Expenditures:	**$784**	$403	$271
Operating Income (loss):	**-$36,596**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**88.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,637,076**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$694**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Augusta Village

Unit Code: 034/010/32 **County:** HANCOCK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$362,150
Equalized Assessed Valuation:	$3,151,549
Population:	600
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$76,448

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$246,182**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$410**	$666	$444
Revenue Collected During FY 08:	**$216,713**	$254,229	$117,702
Expenditures During FY 08:	**$216,309**	$232,039	$106,311
Per Capita Revenue:	**$361**	$581	$283
Per Capita Expenditures:	**$361**	$540	$267
Revenues over (under) Expenditures:	**$404**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**112.93%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$244,287**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$407**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$244,287**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$143,341**	$385,902	$36,500
Per Capita Debt:	**$239**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$632,769**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,055**	$2,071	$745
Revenue Collected During FY 08:	**$406,746**	$206,165	$79,162
Expenditures During FY 08:	**$192,101**	$201,484	$88,676
Per Capita Revenue:	**$678**	$520	$198
Per Capita Expenditures:	**$320**	$519	$219
Operating Income (loss):	**$214,645**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**442.33%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$849,713**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,416**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Aurora City

Unit Code: 045/010/30 **County:** KANE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$428,030,185
Equalized Assessed Valuation:	$4,220,846,525
Population:	164,681
Employees:	
Full Time:	1,101
Part Time:	219
Salaries Paid:	$139,873,610

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$69,119,715	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$420	$420	$380
Revenue Collected During FY 08:	$186,872,366	$47,279,441	$36,812,097
Expenditures During FY 08:	$174,656,370	$46,868,184	$35,335,224
Per Capita Revenue:	$1,135	$910	$884
Per Capita Expenditures:	$1,061	$894	$899
Revenues over (under) Expenditures:	$12,215,996	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	44.38%	48.74%	43.68%
Ending Fund Balance for FY 08:	$77,508,217	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$471	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$54,123,598	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$7,818,447	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$320,561,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,947**	$1,334	$1,078
General Obligation Debt over EAV:	**3.98%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$186,273,869**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,131**	$1,214	$976
Revenue Collected During FY 08:	**$32,728,080**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$39,402,332**	$16,245,069	$9,219,236
Per Capita Revenue:	**$199**	$312	$227
Per Capita Expenditures:	**$239**	$294	$237
Operating Income (loss):	**-$6,674,252**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**450.64%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$177,562,964**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,078**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ava City

Unit Code: 039/010/30 **County:** JACKSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $735,400

Equalized Assessed Valuation: $3,386,094

Population: 650

Employees:

Full Time: 5

Part Time: 19

Salaries Paid: $152,744

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$183,506	$266,951	$169,639
Per Capita Beginning Fund Balance:	$282	$666	$444
Revenue Collected During FY 08:	$290,665	$254,229	$117,702
Expenditures During FY 08:	$298,159	$232,039	$106,311
Per Capita Revenue:	$447	$581	$283
Per Capita Expenditures:	$459	$540	$267
Revenues over (under) Expenditures:	-$7,494	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	78.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$233,703	$280,303	$171,795
Per Capita Ending Fund Balance:	$360	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,881	$37,131	$
Total Unrestricted Net Assets:	$228,447	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,602**	$385,902	$36,500
Per Capita Debt:	**$21**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$164,233**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$253**	$2,071	$745
Revenue Collected During FY 08:	**$195,055**	$206,165	$79,162
Expenditures During FY 08:	**$162,094**	$201,484	$88,676
Per Capita Revenue:	**$300**	$520	$198
Per Capita Expenditures:	**$249**	$519	$219
Operating Income (loss):	**$32,961**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**86.06%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$139,503**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$215**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Aviston Village

Unit Code: 014/015/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,172,211

Equalized Assessed Valuation: $33,054,772

Population: 1,586

Employees:

Full Time: 5

Part Time: 24

Salaries Paid: $232,756

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,476	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$127	$548	$381
Revenue Collected During FY 08:	$532,196	$5,252,094	$2,318,995
Expenditures During FY 08:	$622,229	$5,218,323	$2,340,819
Per Capita Revenue:	$336	$721	$564
Per Capita Expenditures:	$392	$706	$556
Revenues over (under) Expenditures:	-$90,033	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.12%	87.61%	68.63%
Ending Fund Balance for FY 08:	$181,204	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$114	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$276,787	$1,203,389	$223,442
Total Unrestricted Net Assets:	$13,859	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,396,566**	$7,762,020	$1,837,009
Per Capita Debt:	**$881**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,334,112**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$841**	$1,329	$992
Revenue Collected During FY 08:	**$527,915**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$464,173**	$2,427,439	$1,076,743
Per Capita Revenue:	**$333**	$427	$282
Per Capita Expenditures:	**$293**	$403	$271
Operating Income (loss):	**$63,742**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**287.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,334,854**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$842**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Avon Village

Unit Code: 029/015/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,401,552

Equalized Assessed Valuation: $4,344,523

Population: 957

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: $93,320

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$187,233	$266,951	$169,639
Per Capita Beginning Fund Balance:	$196	$666	$444
Revenue Collected During FY 08:	$588,731	$254,229	$117,702
Expenditures During FY 08:	$207,035	$232,039	$106,311
Per Capita Revenue:	$615	$581	$283
Per Capita Expenditures:	$216	$540	$267
Revenues over (under) Expenditures:	$381,696	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	108.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	$224,191	$280,303	$171,795
Per Capita Ending Fund Balance:	$234	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$165,939	$37,131	$
Total Unrestricted Net Assets:	-$83,041	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$766,329**	$385,902	$36,500
Per Capita Debt:	**$801**	$841	$106
General Obligation Debt over EAV:	**7.37%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,534,314**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,603**	$2,071	$745
Revenue Collected During FY 08:	**$294,179**	$206,165	$79,162
Expenditures During FY 08:	**$275,235**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$288**	$519	$219
Operating Income (loss):	**$18,944**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**687.30%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,891,702**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,977**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Baldwin Village

Unit Code: 079/010/32 **County:** RANDOLPH

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,388,788

Equalized Assessed Valuation: $2,263,179

Population: 434

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: $82,574

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$264,493	$266,951	$169,639
Per Capita Beginning Fund Balance:	$609	$666	$444
Revenue Collected During FY 08:	$217,100	$254,229	$117,702
Expenditures During FY 08:	$177,998	$232,039	$106,311
Per Capita Revenue:	$500	$581	$283
Per Capita Expenditures:	$410	$540	$267
Revenues over (under) Expenditures:	$39,102	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	170.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$303,595	$280,303	$171,795
Per Capita Ending Fund Balance:	$700	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$303,595	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$428,000**	$385,902	$36,500
Per Capita Debt:	**$986**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,829,307**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,215**	$2,071	$745
Revenue Collected During FY 08:	**$165,436**	$206,165	$79,162
Expenditures During FY 08:	**$193,035**	$201,484	$88,676
Per Capita Revenue:	**$381**	$520	$198
Per Capita Expenditures:	**$445**	$519	$219
Operating Income (loss):	**-$27,599**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**933.36%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,801,708**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,151**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Banner Village

Unit Code: 029/020/32 **County:** FULTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $46,303

Equalized Assessed Valuation: $921,680

Population: 149

Employees:

Full Time:

Part Time: 1

Salaries Paid: $14,083

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,543	$266,951	$169,639
Per Capita Beginning Fund Balance:	$252	$666	$444
Revenue Collected During FY 08:	$26,748	$254,229	$117,702
Expenditures During FY 08:	$29,248	$232,039	$106,311
Per Capita Revenue:	$180	$581	$283
Per Capita Expenditures:	$196	$540	$267
Revenues over (under) Expenditures:	-$2,500	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	121.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$35,562	$280,303	$171,795
Per Capita Ending Fund Balance:	$239	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$35,576	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$762,032	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$5,114	$2,071	$745
Revenue Collected During FY 08:	$20,982	$206,165	$79,162
Expenditures During FY 08:	$48,998	$201,484	$88,676
Per Capita Revenue:	$141	$520	$198
Per Capita Expenditures:	$329	$519	$219
Operating Income (loss):	-$28,016	$4,680	$
Ratio of Retained Earnings to Expenditures:	1496.99%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$733,497	$751,204	$341,980
Per Capita Ending Retained Earnings:	$4,923	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bannockburn Village

Unit Code: 049/015/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $11,003,975

Equalized Assessed Valuation: $166,696,120

Population: 1,429

Employees:

Full Time: 10

Part Time: 7

Salaries Paid: $880,621

Blended Component Units

Number Submitted = 2

Special Service Area #1

Special Service Area #2

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,840,541	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$6,187	$548	$381
Revenue Collected During FY 08:	$3,663,602	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,545,642	$5,218,323	$2,340,819
Per Capita Revenue:	$2,564	$721	$564
Per Capita Expenditures:	$1,781	$706	$556
Revenues over (under) Expenditures:	$1,117,960	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	391.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,958,501	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$6,969	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,273,384	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,442,549	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,499,536**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,248**	$1,174	$528
General Obligation Debt over EAV:	**1.46%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,718,507**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,401**	$1,329	$992
Revenue Collected During FY 08:	**$947,670**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$820,615**	$2,427,439	$1,076,743
Per Capita Revenue:	**$663**	$427	$282
Per Capita Expenditures:	**$574**	$403	$271
Operating Income (loss):	**$127,055**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1006.25%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,257,405**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,778**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bardolph Village

Unit Code: 062/010/32 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $252,230

Equalized Assessed Valuation: $869,051

Population: 300

Employees:

Full Time: 2

Part Time:

Salaries Paid: $9,110

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$137,134	$266,951	$169,639
Per Capita Beginning Fund Balance:	$457	$666	$444
Revenue Collected During FY 08:	$58,745	$254,229	$117,702
Expenditures During FY 08:	$50,325	$232,039	$106,311
Per Capita Revenue:	$196	$581	$283
Per Capita Expenditures:	$168	$540	$267
Revenues over (under) Expenditures:	$8,420	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	289.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	$145,554	$280,303	$171,795
Per Capita Ending Fund Balance:	$485	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$145,554	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$49,000**	$385,902	$36,500
Per Capita Debt:	**$163**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$153,385**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$511**	$2,071	$745
Revenue Collected During FY 08:	**$64,218**	$206,165	$79,162
Expenditures During FY 08:	**$67,673**	$201,484	$88,676
Per Capita Revenue:	**$214**	$520	$198
Per Capita Expenditures:	**$226**	$519	$219
Operating Income (loss):	**-$3,455**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**221.55%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$149,930**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$500**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barrington Village

Unit Code: 016/020/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,829,448
Equalized Assessed Valuation:	$658,234,386
Population:	10,168
Employees:	
Full Time:	118
Part Time:	36
Salaries Paid:	$10,883,907

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,753,699	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,156	$548	$381
Revenue Collected During FY 08:	$15,563,911	$5,252,094	$2,318,995
Expenditures During FY 08:	$17,209,191	$5,218,323	$2,340,819
Per Capita Revenue:	$1,531	$721	$564
Per Capita Expenditures:	$1,692	$706	$556
Revenues over (under) Expenditures:	-$1,645,280	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,103,419	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$994	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,698,108	$1,203,389	$223,442
Total Unrestricted Net Assets:	$13,875,358	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,357,405**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,100**	$1,174	$528
General Obligation Debt over EAV:	**0.99%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$27,292,610**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,684**	$1,329	$992
Revenue Collected During FY 08:	**$6,497,366**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,234,002**	$2,427,439	$1,076,743
Per Capita Revenue:	**$639**	$427	$282
Per Capita Expenditures:	**$711**	$403	$271
Operating Income (loss):	**-$736,636**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**367.17%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$26,560,974**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,612**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barrington Hills Village

Unit Code: 016/025/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $11,979,000

Equalized Assessed Valuation: $512,452,589

Population: 4,320

Employees:

Full Time: 32

Part Time:

Salaries Paid: $2,565,684

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,982,343	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$459	$548	$381
Revenue Collected During FY 08:	$7,751,127	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,413,219	$5,218,323	$2,340,819
Per Capita Revenue:	$1,794	$721	$564
Per Capita Expenditures:	$1,948	$706	$556
Revenues over (under) Expenditures:	-$662,092	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	15.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,320,251	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$306	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$351,341	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,186,548	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,463,349**	$7,762,020	$1,837,009
Per Capita Debt:	**$570**	$1,174	$528
General Obligation Debt over EAV:	**0.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Barry City

Unit Code: 075/010/30 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $490,830

Equalized Assessed Valuation: $10,201,086

Population: 1,300

Employees:

Full Time: 7

Part Time: 24

Salaries Paid: $238,593

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$426,835	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$328	$548	$381
Revenue Collected During FY 08:	$467,817	$5,252,094	$2,318,995
Expenditures During FY 08:	$474,269	$5,218,323	$2,340,819
Per Capita Revenue:	$360	$721	$564
Per Capita Expenditures:	$365	$706	$556
Revenues over (under) Expenditures:	-$6,452	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	97.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	$461,517	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$355	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$461,517	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$236,365**	$7,762,020	$1,837,009
Per Capita Debt:	**$182**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$675,878**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$520**	$1,329	$992
Revenue Collected During FY 08:	**$320,268**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$294,562**	$2,427,439	$1,076,743
Per Capita Revenue:	**$246**	$427	$282
Per Capita Expenditures:	**$227**	$403	$271
Operating Income (loss):	**$25,706**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**237.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$700,566**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$539**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bartelso Village

Unit Code: 014/020/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $307,000

Equalized Assessed Valuation: $8,098,288

Population: 523

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: $57,923

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$170,236	$266,951	$169,639
Per Capita Beginning Fund Balance:	$325	$666	$444
Revenue Collected During FY 08:	$134,135	$254,229	$117,702
Expenditures During FY 08:	$179,376	$232,039	$106,311
Per Capita Revenue:	$256	$581	$283
Per Capita Expenditures:	$343	$540	$267
Revenues over (under) Expenditures:	-$45,241	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	69.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$124,995	$280,303	$171,795
Per Capita Ending Fund Balance:	$239	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$217	$37,131	$
Total Unrestricted Net Assets:	$124,778	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$285,536**	$385,902	$36,500
Per Capita Debt:	**$546**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$172,568**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$330**	$2,071	$745
Revenue Collected During FY 08:	**$127,045**	$206,165	$79,162
Expenditures During FY 08:	**$149,925**	$201,484	$88,676
Per Capita Revenue:	**$243**	$520	$198
Per Capita Expenditures:	**$287**	$519	$219
Operating Income (loss):	**-$22,880**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**99.84%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$149,688**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$286**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bartlett Village

Unit Code: 016/030/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$76,157,964
Equalized Assessed Valuation:	$1,171,509,520
Population:	41,402
Employees:	
Full Time:	169
Part Time:	115
Salaries Paid:	$12,990,793

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,758,955	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$308	$420	$380
Revenue Collected During FY 08:	$20,392,944	$47,279,441	$36,812,097
Expenditures During FY 08:	$20,023,467	$46,868,184	$35,335,224
Per Capita Revenue:	$493	$910	$884
Per Capita Expenditures:	$484	$894	$899
Revenues over (under) Expenditures:	$369,477	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	66.43%	48.74%	43.68%
Ending Fund Balance for FY 08:	$13,300,639	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$321	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,830,615	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$2,503,741	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$47,356,667**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,144**	$1,334	$1,078
General Obligation Debt over EAV:	**1.52%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$55,736,707**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,346**	$1,214	$976
Revenue Collected During FY 08:	**$13,714,592**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,997,234**	$16,245,069	$9,219,236
Per Capita Revenue:	**$331**	$312	$227
Per Capita Expenditures:	**$314**	$294	$237
Operating Income (loss):	**$717,358**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**444.32%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$57,749,157**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,395**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bartonville Village

Unit Code: 072/010/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,462,309

Equalized Assessed Valuation: $86,915,959

Population: 6,310

Employees:

Full Time: 23

Part Time: 2

Salaries Paid: $1,149,259

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,752,525	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$436	$548	$381
Revenue Collected During FY 08:	$4,065,148	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,933,504	$5,218,323	$2,340,819
Per Capita Revenue:	$644	$721	$564
Per Capita Expenditures:	$782	$706	$556
Revenues over (under) Expenditures:	-$868,356	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	54.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,684,169	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$425	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,841,478	$1,203,389	$223,442
Total Unrestricted Net Assets:	$842,691	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$755,411**	$7,762,020	$1,837,009
Per Capita Debt:	**$120**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Basco Village

Unit Code: 034/015/32 **County:** HANCOCK

Fiscal Year End: 4/18/2008

Accounting Method: Cash

Appropriation or Budget: $53,950

Equalized Assessed Valuation: $420,471

Population: 107

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$137,241	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,283	$666	$444
Revenue Collected During FY 08:	$28,188	$254,229	$117,702
Expenditures During FY 08:	$15,702	$232,039	$106,311
Per Capita Revenue:	$263	$581	$283
Per Capita Expenditures:	$147	$540	$267
Revenues over (under) Expenditures:	$12,486	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	953.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$149,727	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,399	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$149,728	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Batavia City

Unit Code: 045/015/30 **County:** KANE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$70,046,739
Equalized Assessed Valuation:	$1,079,650,885
Population:	24,978
Employees:	
Full Time:	168
Part Time:	60
Salaries Paid:	$15,195,990

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,266,523	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$571	$548	$381
Revenue Collected During FY 08:	$25,863,847	$5,252,094	$2,318,995
Expenditures During FY 08:	$24,726,706	$5,218,323	$2,340,819
Per Capita Revenue:	$1,035	$721	$564
Per Capita Expenditures:	$990	$706	$556
Revenues over (under) Expenditures:	$1,137,141	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,941,336	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$558	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,898,823	$1,203,389	$223,442
Total Unrestricted Net Assets:	$11,929,557	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$64,297,652**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,574**	$1,174	$528
General Obligation Debt over EAV:	**0.43%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$81,266,559**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,254**	$1,329	$992
Revenue Collected During FY 08:	**$44,078,577**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$42,651,037**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,765**	$427	$282
Per Capita Expenditures:	**$1,708**	$403	$271
Operating Income (loss):	**$1,427,540**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**194.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$82,812,426**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,315**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Batchtown Village

Unit Code: 007/010/32 **County:** CALHOUN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $96,300

Equalized Assessed Valuation: $2,248,767

Population: 216

Employees:

Full Time:

Part Time: 10

Salaries Paid: $14,115

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$257,289	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,191	$666	$444
Revenue Collected During FY 08:	$57,119	$254,229	$117,702
Expenditures During FY 08:	$40,694	$232,039	$106,311
Per Capita Revenue:	$264	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$16,425	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	672.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$273,714	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,267	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$273,714	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$80,476	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$373	$2,071	$745
Revenue Collected During FY 08:	$52,722	$206,165	$79,162
Expenditures During FY 08:	$52,577	$201,484	$88,676
Per Capita Revenue:	$244	$520	$198
Per Capita Expenditures:	$243	$519	$219
Operating Income (loss):	$145	$4,680	$
Ratio of Retained Earnings to Expenditures:	153.34%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$80,621	$751,204	$341,980
Per Capita Ending Retained Earnings:	$373	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bath Village

Unit Code: 060/010/32 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $344,165

Equalized Assessed Valuation: $1,280,089

Population: 310

Employees:

Full Time:

Part Time: 3

Salaries Paid: $15,203

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,920	$266,951	$169,639
Per Capita Beginning Fund Balance:	$138	$666	$444
Revenue Collected During FY 08:	$265,590	$254,229	$117,702
Expenditures During FY 08:	$222,554	$232,039	$106,311
Per Capita Revenue:	$857	$581	$283
Per Capita Expenditures:	$718	$540	$267
Revenues over (under) Expenditures:	$43,036	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	38.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$85,956	$280,303	$171,795
Per Capita Ending Fund Balance:	$277	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,491	$37,131	$
Total Unrestricted Net Assets:	$54,465	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,210,036	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$7,129	$2,071	$745
Revenue Collected During FY 08:	$46,912	$206,165	$79,162
Expenditures During FY 08:	$88,008	$201,484	$88,676
Per Capita Revenue:	$151	$520	$198
Per Capita Expenditures:	$284	$519	$219
Operating Income (loss):	-$41,096	$4,680	$
Ratio of Retained Earnings to Expenditures:	2464.48%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$2,168,940	$751,204	$341,980
Per Capita Ending Retained Earnings:	$6,997	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Baylis Village

Unit Code: 075/015/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $115,900

Equalized Assessed Valuation: $452,263

Population: 265

Employees:

Full Time: 1

Part Time:

Salaries Paid: $22,778

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$43,415	$266,951	$169,639
Per Capita Beginning Fund Balance:	$164	$666	$444
Revenue Collected During FY 08:	$67,054	$254,229	$117,702
Expenditures During FY 08:	$66,558	$232,039	$106,311
Per Capita Revenue:	$253	$581	$283
Per Capita Expenditures:	$251	$540	$267
Revenues over (under) Expenditures:	$496	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	71.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$47,310	$280,303	$171,795
Per Capita Ending Fund Balance:	$179	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,892	$37,131	$
Total Unrestricted Net Assets:	$39,418	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$97,609**	$385,902	$36,500
Per Capita Debt:	**$368**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$227,504**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$859**	$2,071	$745
Revenue Collected During FY 08:	**$46,107**	$206,165	$79,162
Expenditures During FY 08:	**$46,132**	$201,484	$88,676
Per Capita Revenue:	**$174**	$520	$198
Per Capita Expenditures:	**$174**	$519	$219
Operating Income (loss):	**-$25**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**485.74%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$224,080**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$846**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beach Park Village

Unit Code: 049/017/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,768,691

Equalized Assessed Valuation: $281,350,286

Population: 12,366

Employees:

Full Time: 17

Part Time: 7

Salaries Paid: $947,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,373,200	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$596	$548	$381
Revenue Collected During FY 08:	$3,602,538	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,551,736	$5,218,323	$2,340,819
Per Capita Revenue:	$291	$721	$564
Per Capita Expenditures:	$368	$706	$556
Revenues over (under) Expenditures:	-$949,198	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	142.30%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,476,902	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$524	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$598,727	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,880,659	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$485,800**	$7,762,020	$1,837,009
Per Capita Debt:	**$39**	$1,174	$528
General Obligation Debt over EAV:	**0.17%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,110,326**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,141**	$1,329	$992
Revenue Collected During FY 08:	**$1,313,216**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,510,731**	$2,427,439	$1,076,743
Per Capita Revenue:	**$106**	$427	$282
Per Capita Expenditures:	**$122**	$403	$271
Operating Income (loss):	**-$197,515**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**935.47%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,132,382**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,143**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beardstown City
Unit Code:	009/020/30
County:	CASS
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$13,956,768
Equalized Assessed Valuation:	$27,970,822
Population:	5,800
Employees:	
Full Time:	46
Part Time:	31
Salaries Paid:	$1,727,661

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,205,364	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$553	$548	$381
Revenue Collected During FY 08:	$4,115,847	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,964,281	$5,218,323	$2,340,819
Per Capita Revenue:	$710	$721	$564
Per Capita Expenditures:	$683	$706	$556
Revenues over (under) Expenditures:	$151,566	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	84.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,356,930	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$579	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,812,255	$1,203,389	$223,442
Total Unrestricted Net Assets:	$544,675	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,913,953**	$7,762,020	$1,837,009
Per Capita Debt:	**$502**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,190,906**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$550**	$1,329	$992
Revenue Collected During FY 08:	**$1,122,532**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$506,380**	$2,427,439	$1,076,743
Per Capita Revenue:	**$194**	$427	$282
Per Capita Expenditures:	**$87**	$403	$271
Operating Income (loss):	**$616,152**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**751.82%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,807,058**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$656**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Beaverville Village

Unit Code: 038/015/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $298,350

Equalized Assessed Valuation: $1,883,432

Population: 278

Employees:

Full Time:

Part Time: 17

Salaries Paid: $22,596

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$390,495	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,405	$666	$444
Revenue Collected During FY 08:	$94,821	$254,229	$117,702
Expenditures During FY 08:	$134,065	$232,039	$106,311
Per Capita Revenue:	$341	$581	$283
Per Capita Expenditures:	$482	$540	$267
Revenues over (under) Expenditures:	-$39,244	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	262.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	$351,251	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,263	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$351,251	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$143,345	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$516	$2,071	$745
Revenue Collected During FY 08:	$48,693	$206,165	$79,162
Expenditures During FY 08:	$61,963	$201,484	$88,676
Per Capita Revenue:	$175	$520	$198
Per Capita Expenditures:	$223	$519	$219
Operating Income (loss):	-$13,270	$4,680	$
Ratio of Retained Earnings to Expenditures:	209.92%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$130,075	$751,204	$341,980
Per Capita Ending Retained Earnings:	$468	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beckemeyer Village

Unit Code: 014/025/32 **County:** CLINTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$339,600
Equalized Assessed Valuation:	$8,253,219
Population:	1,082
Employees:	
Full Time:	4
Part Time:	9
Salaries Paid:	$136,810

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$216,587	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$200	$548	$381
Revenue Collected During FY 08:	$319,697	$5,252,094	$2,318,995
Expenditures During FY 08:	$283,061	$5,218,323	$2,340,819
Per Capita Revenue:	$295	$721	$564
Per Capita Expenditures:	$262	$706	$556
Revenues over (under) Expenditures:	$36,636	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	89.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$253,223	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$234	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$253,223	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,832,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,617**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,096,455**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,862**	$1,329	$992
Revenue Collected During FY 08:	**$601,897**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$453,100**	$2,427,439	$1,076,743
Per Capita Revenue:	**$556**	$427	$282
Per Capita Expenditures:	**$419**	$403	$271
Operating Income (loss):	**$148,797**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**720.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,266,303**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,019**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bedford Park Village

Unit Code: 016/035/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $49,828,313

Equalized Assessed Valuation: $473,957,033

Population: 541

Employees:

Full Time: 139

Part Time: 10

Salaries Paid: $9,932,696

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$18,185,851	$266,951	$169,639
Per Capita Beginning Fund Balance:	$33,615	$666	$444
Revenue Collected During FY 08:	$24,482,884	$254,229	$117,702
Expenditures During FY 08:	$19,374,333	$232,039	$106,311
Per Capita Revenue:	$45,255	$581	$283
Per Capita Expenditures:	$35,812	$540	$267
Revenues over (under) Expenditures:	$5,108,551	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	99.85%	286.45%	165.93%
Ending Fund Balance for FY 08:	$19,344,757	$280,303	$171,795
Per Capita Ending Fund Balance:	$35,757	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,656,624	$37,131	$
Total Unrestricted Net Assets:	-$26,327,415	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$91,705,805**	$385,902	$36,500
Per Capita Debt:	**$169,512**	$841	$106
General Obligation Debt over EAV:	**6.55%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,659,300**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$28,945**	$2,071	$745
Revenue Collected During FY 08:	**$20,212,744**	$206,165	$79,162
Expenditures During FY 08:	**$17,537,681**	$201,484	$88,676
Per Capita Revenue:	**$37,362**	$520	$198
Per Capita Expenditures:	**$32,417**	$519	$219
Operating Income (loss):	**$2,675,063**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**95.99%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$16,834,363**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$31,117**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Beecher Village

Unit Code: 099/010/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,572,127
Equalized Assessed Valuation:	$110,362,636
Population:	2,976
Employees:	
Full Time:	19
Part Time:	20
Salaries Paid:	$1,138,694

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$875,901	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$294	$548	$381
Revenue Collected During FY 08:	$2,476,232	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,828,101	$5,218,323	$2,340,819
Per Capita Revenue:	$832	$721	$564
Per Capita Expenditures:	$950	$706	$556
Revenues over (under) Expenditures:	-$351,869	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	$505,540	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$170	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$61,312	$1,344	$
Total Unreserved Funds:	$444,228	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,613,676**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,214**	$1,174	$528
General Obligation Debt over EAV:	**0.11%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,803,330**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,638**	$1,329	$992
Revenue Collected During FY 08:	**$1,713,826**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,703,306**	$2,427,439	$1,076,743
Per Capita Revenue:	**$576**	$427	$282
Per Capita Expenditures:	**$572**	$403	$271
Operating Income (loss):	**$10,520**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**802.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,667,725**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,593**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Beecher City City

Unit Code: 025/015/30 **County:** EFFINGHAM

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$547,001
Equalized Assessed Valuation:	$2,041,438
Population:	521
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$60,998

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$140,969	$266,951	$169,639
Per Capita Beginning Fund Balance:	$271	$666	$444
Revenue Collected During FY 08:	$127,442	$254,229	$117,702
Expenditures During FY 08:	$125,744	$232,039	$106,311
Per Capita Revenue:	$245	$581	$283
Per Capita Expenditures:	$241	$540	$267
Revenues over (under) Expenditures:	$1,698	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	110.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$138,667	$280,303	$171,795
Per Capita Ending Fund Balance:	$266	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,719	$37,131	$
Total Unrestricted Net Assets:	$158,826	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$861,720	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,654	$2,071	$745
Revenue Collected During FY 08:	$118,698	$206,165	$79,162
Expenditures During FY 08:	$153,154	$201,484	$88,676
Per Capita Revenue:	$228	$520	$198
Per Capita Expenditures:	$294	$519	$219
Operating Income (loss):	-$34,456	$4,680	$
Ratio of Retained Earnings to Expenditures:	542.76%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$831,264	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,596	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belgium Village

Unit Code: 092/020/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $128,050

Equalized Assessed Valuation: $

Population: 500

Employees:

Full Time:

Part Time: 9

Salaries Paid: $31,890

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$16,862	$266,951	$169,639
Per Capita Beginning Fund Balance:	$34	$666	$444
Revenue Collected During FY 08:	$97,025	$254,229	$117,702
Expenditures During FY 08:	$100,755	$232,039	$106,311
Per Capita Revenue:	$194	$581	$283
Per Capita Expenditures:	$202	$540	$267
Revenues over (under) Expenditures:	-$3,730	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	13.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	$13,132	$280,303	$171,795
Per Capita Ending Fund Balance:	$26	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$13,142	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$6,807	$385,902	$36,500
Per Capita Debt:	$14	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belknap Village

Unit Code: 044/010/32 **County:** JOHNSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$188,350
Equalized Assessed Valuation:	$271,760
Population:	140
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$11,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$75,918	$266,951	$169,639
Per Capita Beginning Fund Balance:	$542	$666	$444
Revenue Collected During FY 08:	$30,208	$254,229	$117,702
Expenditures During FY 08:	$20,116	$232,039	$106,311
Per Capita Revenue:	$216	$581	$283
Per Capita Expenditures:	$144	$540	$267
Revenues over (under) Expenditures:	$10,092	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	427.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	$86,010	$280,303	$171,795
Per Capita Ending Fund Balance:	$614	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,091	$37,131	$
Total Unrestricted Net Assets:	$37,919	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$116,000**	$385,902	$36,500
Per Capita Debt:	**$829**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$506,029**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,614**	$2,071	$745
Revenue Collected During FY 08:	**$80,942**	$206,165	$79,162
Expenditures During FY 08:	**$93,352**	$201,484	$88,676
Per Capita Revenue:	**$578**	$520	$198
Per Capita Expenditures:	**$667**	$519	$219
Operating Income (loss):	**-$12,410**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**528.77%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$493,619**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,526**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Prairie City

Unit Code: 033/010/30 **County:** HAMILTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $800

Equalized Assessed Valuation: $288,839

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,425	$266,951	$169,639
Per Capita Beginning Fund Balance:	$783	$666	$444
Revenue Collected During FY 08:	$9,705	$254,229	$117,702
Expenditures During FY 08:	$610	$232,039	$106,311
Per Capita Revenue:	$167	$581	$283
Per Capita Expenditures:	$11	$540	$267
Revenues over (under) Expenditures:	$9,095	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	8937.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,520	$280,303	$171,795
Per Capita Ending Fund Balance:	$940	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$20,843	$2,724	$
Total Unreserved Funds:	$33,622	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Rive Village

Unit Code: 041/010/32 **County:** JEFFERSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $711,610

Equalized Assessed Valuation: $1,785,468

Population: 371

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: $96,257

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$283,850	$266,951	$169,639
Per Capita Beginning Fund Balance:	$765	$666	$444
Revenue Collected During FY 08:	$462,978	$254,229	$117,702
Expenditures During FY 08:	$450,403	$232,039	$106,311
Per Capita Revenue:	$1,248	$581	$283
Per Capita Expenditures:	$1,214	$540	$267
Revenues over (under) Expenditures:	$12,575	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	65.81%	286.45%	165.93%
Ending Fund Balance for FY 08:	$296,425	$280,303	$171,795
Per Capita Ending Fund Balance:	$799	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$162,312	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$734,000**	$385,902	$36,500
Per Capita Debt:	**$1,978**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,370,730**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$6,390**	$2,071	$745
Revenue Collected During FY 08:	**$474,376**	$206,165	$79,162
Expenditures During FY 08:	**$488,564**	$201,484	$88,676
Per Capita Revenue:	**$1,279**	$520	$198
Per Capita Expenditures:	**$1,317**	$519	$219
Operating Income (loss):	**-$14,188**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**482.34%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,356,542**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$6,352**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Belleville City

Unit Code: 088/015/30 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$69,607,446
Equalized Assessed Valuation:	$428,399,309
Population:	41,429
Employees:	
Full Time:	325
Part Time:	61
Salaries Paid:	$17,061,844

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$16,133,883	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$389	$420	$380
Revenue Collected During FY 08:	$43,373,784	$47,279,441	$36,812,097
Expenditures During FY 08:	$58,860,684	$46,868,184	$35,335,224
Per Capita Revenue:	$1,047	$910	$884
Per Capita Expenditures:	$1,421	$894	$899
Revenues over (under) Expenditures:	-$15,486,900	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	37.37%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,996,543	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$531	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,542,096	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$26,159,879	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$53,843,699**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,300**	$1,334	$1,078
General Obligation Debt over EAV:	**6.72%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$25,498,875**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$615**	$1,214	$976
Revenue Collected During FY 08:	**$7,822,348**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$5,871,276**	$16,245,069	$9,219,236
Per Capita Revenue:	**$189**	$312	$227
Per Capita Expenditures:	**$142**	$294	$237
Operating Income (loss):	**$1,951,072**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**475.69%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$27,928,947**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$674**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bellevue Village

Unit Code: 072/015/32 **County:** PEORIA

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$785,620
Equalized Assessed Valuation:	$22,638,373
Population:	1,791
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$72,084

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,715,488	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$958	$548	$381
Revenue Collected During FY 08:	$664,282	$5,252,094	$2,318,995
Expenditures During FY 08:	$686,517	$5,218,323	$2,340,819
Per Capita Revenue:	$371	$721	$564
Per Capita Expenditures:	$383	$706	$556
Revenues over (under) Expenditures:	-$22,235	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	246.64%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,693,253	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$945	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$99,455	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,678,087	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bellflower Village

Unit Code: 064/020/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $184,219

Equalized Assessed Valuation: $2,896,640

Population: 408

Employees:

Full Time:

Part Time: 16

Salaries Paid: $25,426

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$95,867	$266,951	$169,639
Per Capita Beginning Fund Balance:	$235	$666	$444
Revenue Collected During FY 08:	$102,764	$254,229	$117,702
Expenditures During FY 08:	$93,347	$232,039	$106,311
Per Capita Revenue:	$252	$581	$283
Per Capita Expenditures:	$229	$540	$267
Revenues over (under) Expenditures:	$9,417	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	91.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$85,508	$280,303	$171,795
Per Capita Ending Fund Balance:	$210	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$85,508	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$117,300**	$385,902	$36,500
Per Capita Debt:	**$288**	$841	$106
General Obligation Debt over EAV:	**4.05%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$39,917**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$98**	$2,071	$745
Revenue Collected During FY 08:	**$43,459**	$206,165	$79,162
Expenditures During FY 08:	**$75,203**	$201,484	$88,676
Per Capita Revenue:	**$107**	$520	$198
Per Capita Expenditures:	**$184**	$519	$219
Operating Income (loss):	**-$31,744**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**37.16%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$27,949**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$69**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bellmont Village

Unit Code: 093/015/32 **County:** WABASH

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $150,000

Equalized Assessed Valuation: $1,239,105

Population: 297

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $19,102

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$222,695	$266,951	$169,639
Per Capita Beginning Fund Balance:	$750	$666	$444
Revenue Collected During FY 08:	$55,253	$254,229	$117,702
Expenditures During FY 08:	$45,059	$232,039	$106,311
Per Capita Revenue:	$186	$581	$283
Per Capita Expenditures:	$152	$540	$267
Revenues over (under) Expenditures:	$10,194	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	516.85%	286.45%	165.93%
Ending Fund Balance for FY 08:	$232,889	$280,303	$171,795
Per Capita Ending Fund Balance:	$784	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$171,035	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$349,000**	$385,902	$36,500
Per Capita Debt:	**$1,175**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$393,408**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,325**	$2,071	$745
Revenue Collected During FY 08:	**$70,868**	$206,165	$79,162
Expenditures During FY 08:	**$85,960**	$201,484	$88,676
Per Capita Revenue:	**$239**	$520	$198
Per Capita Expenditures:	**$289**	$519	$219
Operating Income (loss):	**-$15,092**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**440.11%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$378,316**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,274**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bellwood Village

Unit Code: 016/040/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $53,071,952

Equalized Assessed Valuation: $307,872,724

Population: 21,000

Employees:

Full Time: 202

Part Time: 66

Salaries Paid: $9,234,965

Blended Component Units

Number Submitted = 2

Firefighters Pension Employees Retirement Syste

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,402,299	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$352	$548	$381
Revenue Collected During FY 08:	$24,197,703	$5,252,094	$2,318,995
Expenditures During FY 08:	$27,993,355	$5,218,323	$2,340,819
Per Capita Revenue:	$1,152	$721	$564
Per Capita Expenditures:	$1,333	$706	$556
Revenues over (under) Expenditures:	-$3,795,652	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,827,030	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$230	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,845,213	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$11,446,494	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$99,876,477**	$7,762,020	$1,837,009
Per Capita Debt:	**$4,756**	$1,174	$528
General Obligation Debt over EAV:	**18.13%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$490,043**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$23**	$1,329	$992
Revenue Collected During FY 08:	**$7,302,895**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,995,286**	$2,427,439	$1,076,743
Per Capita Revenue:	**$348**	$427	$282
Per Capita Expenditures:	**$428**	$403	$271
Operating Income (loss):	**-$1,692,391**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-6.23%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$560,002**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$27**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Belvidere City

Unit Code: 004/010/30 **County:** BOONE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,603,745
Equalized Assessed Valuation:	$416,732,752
Population:	23,352
Employees:	
Full Time:	136
Part Time:	34
Salaries Paid:	$8,048,670

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,517,878	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$193	$548	$381
Revenue Collected During FY 08:	$14,365,230	$5,252,094	$2,318,995
Expenditures During FY 08:	$13,747,435	$5,218,323	$2,340,819
Per Capita Revenue:	$615	$721	$564
Per Capita Expenditures:	$589	$706	$556
Revenues over (under) Expenditures:	$617,795	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,564,232	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$195	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,207	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,413,617	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,968,562**	$7,762,020	$1,837,009
Per Capita Debt:	**$427**	$1,174	$528
General Obligation Debt over EAV:	**1.77%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$28,183,158**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,207**	$1,329	$992
Revenue Collected During FY 08:	**$7,049,561**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,308,475**	$2,427,439	$1,076,743
Per Capita Revenue:	**$302**	$427	$282
Per Capita Expenditures:	**$270**	$403	$271
Operating Income (loss):	**$741,086**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**469.61%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$29,625,355**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,269**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bement Village

Unit Code: 074/015/32 **County:** PIATT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,920,400
Equalized Assessed Valuation:	$14,643,498
Population:	1,707
Employees:	
Full Time:	4
Part Time:	20
Salaries Paid:	$169,702

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$726,057	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$425	$548	$381
Revenue Collected During FY 08:	$535,036	$5,252,094	$2,318,995
Expenditures During FY 08:	$509,654	$5,218,323	$2,340,819
Per Capita Revenue:	$313	$721	$564
Per Capita Expenditures:	$299	$706	$556
Revenues over (under) Expenditures:	$25,382	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	147.44%	87.61%	68.63%
Ending Fund Balance for FY 08:	$751,439	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$440	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$234,073	$1,203,389	$223,442
Total Unrestricted Net Assets:	$517,366	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$237,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$139**	$1,174	$528
General Obligation Debt over EAV:	**1.62%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,245,792**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,316**	$1,329	$992
Revenue Collected During FY 08:	**$316,622**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$411,726**	$2,427,439	$1,076,743
Per Capita Revenue:	**$185**	$427	$282
Per Capita Expenditures:	**$241**	$403	$271
Operating Income (loss):	**-$95,104**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**522.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,150,688**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,260**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Benld City

Unit Code: 056/010/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,231,000
Equalized Assessed Valuation:	$8,851,584
Population:	2,171
Employees:	
Full Time:	10
Part Time:	6
Salaries Paid:	$290,238

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$304,281	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$140	$548	$381
Revenue Collected During FY 08:	$582,351	$5,252,094	$2,318,995
Expenditures During FY 08:	$565,273	$5,218,323	$2,340,819
Per Capita Revenue:	$268	$721	$564
Per Capita Expenditures:	$260	$706	$556
Revenues over (under) Expenditures:	$17,078	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	$297,459	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$137	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$309,590	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$523,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$241**	$1,174	$528
General Obligation Debt over EAV:	**5.91%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,040,526**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$940**	$1,329	$992
Revenue Collected During FY 08:	**$482,319**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$382,541**	$2,427,439	$1,076,743
Per Capita Revenue:	**$222**	$427	$282
Per Capita Expenditures:	**$176**	$403	$271
Operating Income (loss):	**$99,778**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**559.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,140,304**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$986**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bensenville Village
Unit Code:	022/015/32
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,871,946
Equalized Assessed Valuation:	$702,391,692
Population:	20,703
Employees:	
Full Time:	119
Part Time:	85
Salaries Paid:	$8,098,943

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,809,555	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$764	$548	$381
Revenue Collected During FY 08:	$16,918,724	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,517,736	$5,218,323	$2,340,819
Per Capita Revenue:	$817	$721	$564
Per Capita Expenditures:	$701	$706	$556
Revenues over (under) Expenditures:	$2,400,988	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,240,027	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$205	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,083,329	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$6,458,929	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$71,387,694**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,448**	$1,174	$528
General Obligation Debt over EAV:	**0.07%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$51,800,551**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,502**	$1,329	$992
Revenue Collected During FY 08:	**$12,703,792**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$13,497,025**	$2,427,439	$1,076,743
Per Capita Revenue:	**$614**	$427	$282
Per Capita Expenditures:	**$652**	$403	$271
Operating Income (loss):	**-$793,233**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**451.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$60,930,641**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,943**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Benson Village

Unit Code: 102/015/32 **County:** WOODFORD

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $175,702

Equalized Assessed Valuation: $4,911,250

Population: 408

Employees:

Full Time:

Part Time: 10

Salaries Paid: $13,088

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$158,979	$266,951	$169,639
Per Capita Beginning Fund Balance:	$390	$666	$444
Revenue Collected During FY 08:	$108,147	$254,229	$117,702
Expenditures During FY 08:	$71,654	$232,039	$106,311
Per Capita Revenue:	$265	$581	$283
Per Capita Expenditures:	$176	$540	$267
Revenues over (under) Expenditures:	$36,493	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	272.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	$195,411	$280,303	$171,795
Per Capita Ending Fund Balance:	$479	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,235	$37,131	$
Total Unrestricted Net Assets:	$111,176	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$73,857	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$181	$2,071	$745
Revenue Collected During FY 08:	$74,732	$206,165	$79,162
Expenditures During FY 08:	$62,690	$201,484	$88,676
Per Capita Revenue:	$183	$520	$198
Per Capita Expenditures:	$154	$519	$219
Operating Income (loss):	$12,042	$4,680	$
Ratio of Retained Earnings to Expenditures:	137.12%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$85,960	$751,204	$341,980
Per Capita Ending Retained Earnings:	$211	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bentley Village

Unit Code: 034/020/32 **County:** HANCOCK

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $19,760

Equalized Assessed Valuation: $349,234

Population: 43

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$36,997	$266,951	$169,639
Per Capita Beginning Fund Balance:	$860	$666	$444
Revenue Collected During FY 08:	$7,580	$254,229	$117,702
Expenditures During FY 08:	$3,243	$232,039	$106,311
Per Capita Revenue:	$176	$581	$283
Per Capita Expenditures:	$75	$540	$267
Revenues over (under) Expenditures:	$4,337	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1274.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$41,334	$280,303	$171,795
Per Capita Ending Fund Balance:	$961	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$22,150	$2,724	$
Total Unreserved Funds:	$19,184	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Benton City

Unit Code: 028/010/30 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,896,494
Equalized Assessed Valuation:	$46,998,592
Population:	6,952
Employees:	
Full Time:	43
Part Time:	28
Salaries Paid:	$2,008,509

Blended Component Units

Number Submitted = 2

Airport

Youth Center

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,291,602	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$473	$548	$381
Revenue Collected During FY 08:	$3,960,140	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,522,828	$5,218,323	$2,340,819
Per Capita Revenue:	$570	$721	$564
Per Capita Expenditures:	$507	$706	$556
Revenues over (under) Expenditures:	$437,312	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	101.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,575,612	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$514	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$725,954	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,955,267	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,110,722**	$7,762,020	$1,837,009
Per Capita Debt:	**$160**	$1,174	$528
General Obligation Debt over EAV:	**1.29%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,192,476**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,035**	$1,329	$992
Revenue Collected During FY 08:	**$2,368,622**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,072,984**	$2,427,439	$1,076,743
Per Capita Revenue:	**$341**	$427	$282
Per Capita Expenditures:	**$298**	$403	$271
Operating Income (loss):	**$295,638**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**361.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,488,114**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,077**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Berkeley Village
Unit Code:	016/045/32
County:	COOK
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,477,144
Equalized Assessed Valuation:	$122,021,162
Population:	5,245
Employees:	
Full Time:	31
Part Time:	40
Salaries Paid:	$2,614,908

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,651,698	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,078	$548	$381
Revenue Collected During FY 08:	$6,281,582	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,896,962	$5,218,323	$2,340,819
Per Capita Revenue:	$1,198	$721	$564
Per Capita Expenditures:	$934	$706	$556
Revenues over (under) Expenditures:	$1,384,620	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	129.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,345,318	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,210	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$273,050	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,291,177	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,671,904**	$7,762,020	$1,837,009
Per Capita Debt:	**$509**	$1,174	$528
General Obligation Debt over EAV:	**1.81%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,248,944**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$429**	$1,329	$992
Revenue Collected During FY 08:	**$1,670,896**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,428,497**	$2,427,439	$1,076,743
Per Capita Revenue:	**$319**	$427	$282
Per Capita Expenditures:	**$272**	$403	$271
Operating Income (loss):	**$242,399**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**174.40%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,491,343**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$475**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Berlin Village

Unit Code: 083/015/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $21,850

Equalized Assessed Valuation: $806,268

Population: 149

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$104,011	$266,951	$169,639
Per Capita Beginning Fund Balance:	$698	$666	$444
Revenue Collected During FY 08:	$24,998	$254,229	$117,702
Expenditures During FY 08:	$16,016	$232,039	$106,311
Per Capita Revenue:	$168	$581	$283
Per Capita Expenditures:	$107	$540	$267
Revenues over (under) Expenditures:	$8,982	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	705.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$112,993	$280,303	$171,795
Per Capita Ending Fund Balance:	$758	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$112,993	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Berwyn City

Unit Code: 016/050/30 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$87,134,105
Equalized Assessed Valuation:	$836,497,503
Population:	54,016
Employees:	
Full Time:	364
Part Time:	311
Salaries Paid:	$23,540,913

Blended Component Units

Number Submitted = 1

Berwyn Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,525,498	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$324	$420	$380
Revenue Collected During FY 08:	$53,677,740	$47,279,441	$36,812,097
Expenditures During FY 08:	$55,619,673	$46,868,184	$35,335,224
Per Capita Revenue:	$994	$910	$884
Per Capita Expenditures:	$1,030	$894	$899
Revenues over (under) Expenditures:	-$1,941,933	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	32.40%	48.74%	43.68%
Ending Fund Balance for FY 08:	$18,021,064	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$334	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,196,535	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$16,013,844	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$99,821,066**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,848**	$1,334	$1,078
General Obligation Debt over EAV:	**10.34%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$46,818,486**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$867**	$1,214	$976
Revenue Collected During FY 08:	**$5,335,945**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,219,236**	$16,245,069	$9,219,236
Per Capita Revenue:	**$99**	$312	$227
Per Capita Expenditures:	**$171**	$294	$237
Operating Income (loss):	**-$3,883,291**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**465.71%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$42,935,195**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$795**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bethalto Village

Unit Code: 057/020/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,510,062

Equalized Assessed Valuation: $141,414,030

Population: 9,454

Employees:

Full Time: 42

Part Time:

Salaries Paid: $3,320,326

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,255,323	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$344	$548	$381
Revenue Collected During FY 08:	$6,008,836	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,896,504	$5,218,323	$2,340,819
Per Capita Revenue:	$636	$721	$564
Per Capita Expenditures:	$729	$706	$556
Revenues over (under) Expenditures:	-$887,668	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,979,015	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$315	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,207,720	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,602,633**	$7,762,020	$1,837,009
Per Capita Debt:	**$593**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,014,292**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$530**	$1,329	$992
Revenue Collected During FY 08:	**$3,589,583**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,529,741**	$2,427,439	$1,076,743
Per Capita Revenue:	**$380**	$427	$282
Per Capita Expenditures:	**$373**	$403	$271
Operating Income (loss):	**$59,842**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**148.62%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,246,072**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$555**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bethany Village

Unit Code: 070/015/32 **County:** MOULTRIE

Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,071,025
Equalized Assessed Valuation:	$9,017,115
Population:	1,300
Employees:	
Full Time:	7
Part Time:	16
Salaries Paid:	$289,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$135,394	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$104	$548	$381
Revenue Collected During FY 08:	$333,343	$5,252,094	$2,318,995
Expenditures During FY 08:	$262,906	$5,218,323	$2,340,819
Per Capita Revenue:	$256	$721	$564
Per Capita Expenditures:	$202	$706	$556
Revenues over (under) Expenditures:	$70,437	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	70.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$185,434	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$143	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$264,476	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$79,042	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,031,876	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$2,332	$1,329	$992
Revenue Collected During FY 08:	$1,669,489	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,767,664	$2,427,439	$1,076,743
Per Capita Revenue:	$1,284	$427	$282
Per Capita Expenditures:	$1,360	$403	$271
Operating Income (loss):	-$98,175	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	167.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,954,098	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$2,272	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Big Rock Village

Unit Code: 045/010/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$406,519
Equalized Assessed Valuation:	$27,003,508
Population:	735
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$16,190

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$171,309	$266,951	$169,639
Per Capita Beginning Fund Balance:	$233	$666	$444
Revenue Collected During FY 08:	$263,040	$254,229	$117,702
Expenditures During FY 08:	$411,089	$232,039	$106,311
Per Capita Revenue:	$358	$581	$283
Per Capita Expenditures:	$559	$540	$267
Revenues over (under) Expenditures:	-$148,049	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	17.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	$72,248	$280,303	$171,795
Per Capita Ending Fund Balance:	$98	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$1,069	$2,724	$
Total Unreserved Funds:	$71,179	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$129,722**	$385,902	$36,500
Per Capita Debt:	**$176**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Biggsville Village

Unit Code: 036/010/32 **County:** HENDERSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$244,873
Equalized Assessed Valuation:	$1,967,677
Population:	343
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$23,760

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$167,358	$266,951	$169,639
Per Capita Beginning Fund Balance:	$488	$666	$444
Revenue Collected During FY 08:	$97,051	$254,229	$117,702
Expenditures During FY 08:	$97,566	$232,039	$106,311
Per Capita Revenue:	$283	$581	$283
Per Capita Expenditures:	$284	$540	$267
Revenues over (under) Expenditures:	-$515	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	176.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$172,346	$280,303	$171,795
Per Capita Ending Fund Balance:	$502	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93	$37,131	$
Total Unrestricted Net Assets:	$172,253	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$624,000**	$385,902	$36,500
Per Capita Debt:	**$1,819**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,586,129**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,624**	$2,071	$745
Revenue Collected During FY 08:	**$105,261**	$206,165	$79,162
Expenditures During FY 08:	**$131,513**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$383**	$519	$219
Operating Income (loss):	**-$26,252**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1184.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,557,430**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,541**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Birds Village

Unit Code: 051/010/32 **County:** LAWRENCE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $33,950

Equalized Assessed Valuation: $75,998

Population: 51

Employees:

Full Time:

Part Time: 8

Salaries Paid: $2,010

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$65,537	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,285	$666	$444
Revenue Collected During FY 08:	$7,442	$254,229	$117,702
Expenditures During FY 08:	$10,027	$232,039	$106,311
Per Capita Revenue:	$146	$581	$283
Per Capita Expenditures:	$197	$540	$267
Revenues over (under) Expenditures:	-$2,585	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	627.82%	286.45%	165.93%
Ending Fund Balance for FY 08:	$62,952	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,234	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$62,952	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bishop Hill Village

Unit Code: 037/030/32 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $165,350

Equalized Assessed Valuation: $1,358,289

Population: 130

Employees:

Full Time:

Part Time: 9

Salaries Paid: $7,590

Blended Component Units

Number Submitted = 1

Cemetery Association

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$321,605	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,474	$666	$444
Revenue Collected During FY 08:	$57,026	$254,229	$117,702
Expenditures During FY 08:	$42,635	$232,039	$106,311
Per Capita Revenue:	$439	$581	$283
Per Capita Expenditures:	$328	$540	$267
Revenues over (under) Expenditures:	$14,391	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	743.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$316,997	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,438	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$160,000	$37,131	$
Total Unrestricted Net Assets:	$156,997	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$124,703	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$959	$2,071	$745
Revenue Collected During FY 08:	$25,853	$206,165	$79,162
Expenditures During FY 08:	$17,900	$201,484	$88,676
Per Capita Revenue:	$199	$520	$198
Per Capita Expenditures:	$138	$519	$219
Operating Income (loss):	$7,953	$4,680	$
Ratio of Retained Earnings to Expenditures:	844.45%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$151,156	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,163	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Blandinsville Village

Unit Code: 062/015/32 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $779,500

Equalized Assessed Valuation: $3,934,981

Population: 777

Employees:

Full Time:

Part Time: 19

Salaries Paid: $95,169

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$938,832	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,208	$666	$444
Revenue Collected During FY 08:	$236,369	$254,229	$117,702
Expenditures During FY 08:	$304,781	$232,039	$106,311
Per Capita Revenue:	$304	$581	$283
Per Capita Expenditures:	$392	$540	$267
Revenues over (under) Expenditures:	-$68,412	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	285.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$870,420	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,120	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$555,766	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,360,000**	$385,902	$36,500
Per Capita Debt:	**$1,750**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,792,482**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,594**	$2,071	$745
Revenue Collected During FY 08:	**$299,254**	$206,165	$79,162
Expenditures During FY 08:	**$332,909**	$201,484	$88,676
Per Capita Revenue:	**$385**	$520	$198
Per Capita Expenditures:	**$428**	$519	$219
Operating Income (loss):	**-$33,655**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**828.70%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,758,827**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,551**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bloomingdale Village
Unit Code:	022/020/32
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$48,495,983
Equalized Assessed Valuation:	$996,364,845
Population:	22,854
Employees:	
Full Time:	136
Part Time:	56
Salaries Paid:	$10,208,842

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,132,454	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$618	$548	$381
Revenue Collected During FY 08:	$21,850,154	$5,252,094	$2,318,995
Expenditures During FY 08:	$18,374,306	$5,218,323	$2,340,819
Per Capita Revenue:	$956	$721	$564
Per Capita Expenditures:	$804	$706	$556
Revenues over (under) Expenditures:	$3,475,848	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	78.64%	87.61%	68.63%
Ending Fund Balance for FY 08:	$14,448,857	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$632	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,052,216	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,021,628	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$39,364,281**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,722**	$1,174	$528
General Obligation Debt over EAV:	**2.53%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$51,539,719**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,255**	$1,329	$992
Revenue Collected During FY 08:	**$8,972,762**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,283,932**	$2,427,439	$1,076,743
Per Capita Revenue:	**$393**	$427	$282
Per Capita Expenditures:	**$406**	$403	$271
Operating Income (loss):	**-$311,170**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**569.82%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$52,901,334**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,315**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bloomington City

Unit Code: 064/025/30 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$164,827,731
Equalized Assessed Valuation:	$1,667,662,805
Population:	74,795
Employees:	
Full Time:	690
Part Time:	574
Salaries Paid:	$40,000,000

Blended Component Units

Number Submitted = 1

Central Illinois Risk Pooling Authority

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,691,658	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$237	$420	$380
Revenue Collected During FY 08:	$88,246,641	$47,279,441	$36,812,097
Expenditures During FY 08:	$84,185,290	$46,868,184	$35,335,224
Per Capita Revenue:	$1,180	$910	$884
Per Capita Expenditures:	$1,126	$894	$899
Revenues over (under) Expenditures:	$4,061,351	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	15.98%	48.74%	43.68%
Ending Fund Balance for FY 08:	$13,455,734	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$180	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,805,238	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$24,458,320	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$112,534,867**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,505**	$1,334	$1,078
General Obligation Debt over EAV:	**4.99%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$135,894,405**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,817**	$1,214	$976
Revenue Collected During FY 08:	**$25,334,958**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$24,586,726**	$16,245,069	$9,219,236
Per Capita Revenue:	**$339**	$312	$227
Per Capita Expenditures:	**$329**	$294	$237
Operating Income (loss):	**$748,232**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**649.28%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$159,637,660**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,134**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Blue Island City

Unit Code: 016/055/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,848,787
Equalized Assessed Valuation:	$264,437,769
Population:	23,463
Employees:	
Full Time:	131
Part Time:	138
Salaries Paid:	$8,536,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,203,051	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$51	$548	$381
Revenue Collected During FY 08:	$17,161,032	$5,252,094	$2,318,995
Expenditures During FY 08:	$18,006,454	$5,218,323	$2,340,819
Per Capita Revenue:	$731	$721	$564
Per Capita Expenditures:	$767	$706	$556
Revenues over (under) Expenditures:	-$845,422	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-2.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$374,872	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$16	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,589,102	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$7,841,875	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,913,575**	$7,762,020	$1,837,009
Per Capita Debt:	**$763**	$1,174	$528
General Obligation Debt over EAV:	**3.07%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,645,977**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$582**	$1,329	$992
Revenue Collected During FY 08:	**$5,227,758**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,791,965**	$2,427,439	$1,076,743
Per Capita Revenue:	**$223**	$427	$282
Per Capita Expenditures:	**$204**	$403	$271
Operating Income (loss):	**$435,793**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**293.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,081,770**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$600**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Blue Mound Village

Unit Code: 055/015/32 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $601,032

Equalized Assessed Valuation: $9,762,123

Population: 1,160

Employees:

Full Time: 4

Part Time: 12

Salaries Paid: $203,261

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$199,773	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$172	$548	$381
Revenue Collected During FY 08:	$355,469	$5,252,094	$2,318,995
Expenditures During FY 08:	$389,091	$5,218,323	$2,340,819
Per Capita Revenue:	$306	$721	$564
Per Capita Expenditures:	$335	$706	$556
Revenues over (under) Expenditures:	-$33,622	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	42.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	$166,151	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$143	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$235,370	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$558,880**	$7,762,020	$1,837,009
Per Capita Debt:	**$482**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,331,195**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,148**	$1,329	$992
Revenue Collected During FY 08:	**$242,336**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$315,768**	$2,427,439	$1,076,743
Per Capita Revenue:	**$209**	$427	$282
Per Capita Expenditures:	**$272**	$403	$271
Operating Income (loss):	**-$73,432**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**398.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,257,763**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,084**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bluffs Village

Unit Code: 085/015/32 **County:** SCOTT

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $878,000

Equalized Assessed Valuation: $4,596,160

Population: 748

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: $138,251

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$213,115	$266,951	$169,639
Per Capita Beginning Fund Balance:	$285	$666	$444
Revenue Collected During FY 08:	$196,703	$254,229	$117,702
Expenditures During FY 08:	$196,260	$232,039	$106,311
Per Capita Revenue:	$263	$581	$283
Per Capita Expenditures:	$262	$540	$267
Revenues over (under) Expenditures:	$443	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	108.81%	286.45%	165.93%
Ending Fund Balance for FY 08:	$213,558	$280,303	$171,795
Per Capita Ending Fund Balance:	$286	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$212,496	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$273,415**	$385,902	$36,500
Per Capita Debt:	**$366**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$774,992**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,036**	$2,071	$745
Revenue Collected During FY 08:	**$230,674**	$206,165	$79,162
Expenditures During FY 08:	**$223,539**	$201,484	$88,676
Per Capita Revenue:	**$308**	$520	$198
Per Capita Expenditures:	**$299**	$519	$219
Operating Income (loss):	**$7,135**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**349.88%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$782,127**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,046**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bluford Village

Unit Code: 041/015/32 **County:** JEFFERSON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,195,225
Equalized Assessed Valuation:	$3,160,756
Population:	785
Employees:	
Full Time:	5
Part Time:	1
Salaries Paid:	$131,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$115,172**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$147**	$666	$444
Revenue Collected During FY 08:	**$136,004**	$254,229	$117,702
Expenditures During FY 08:	**$114,390**	$232,039	$106,311
Per Capita Revenue:	**$173**	$581	$283
Per Capita Expenditures:	**$146**	$540	$267
Revenues over (under) Expenditures:	**$21,614**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**119.58%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$136,786**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$174**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$94,541**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$703,000**	$385,902	$36,500
Per Capita Debt:	**$896**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,007,120**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,557**	$2,071	$745
Revenue Collected During FY 08:	**$867,492**	$206,165	$79,162
Expenditures During FY 08:	**$821,627**	$201,484	$88,676
Per Capita Revenue:	**$1,105**	$520	$198
Per Capita Expenditures:	**$1,047**	$519	$219
Operating Income (loss):	**$45,865**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**251.31%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,064,795**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,630**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Bolingbrook Village

Unit Code: 099/015/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$141,761,507
Equalized Assessed Valuation:	$2,254,173,548
Population:	70,977
Employees:	
Full Time:	421
Part Time:	116
Salaries Paid:	$30,450,121

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,225,012	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$679	$420	$380
Revenue Collected During FY 08:	$69,177,044	$47,279,441	$36,812,097
Expenditures During FY 08:	$70,876,373	$46,868,184	$35,335,224
Per Capita Revenue:	$975	$910	$884
Per Capita Expenditures:	$999	$894	$899
Revenues over (under) Expenditures:	-$1,699,329	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	65.75%	48.74%	43.68%
Ending Fund Balance for FY 08:	$46,604,256	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$657	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,745,496	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$32,409,337	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$202,176,572**	$74,451,458	$47,444,580
Per Capita Debt:	**$2,848**	$1,334	$1,078
General Obligation Debt over EAV:	**8.67%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$192,633,467**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,714**	$1,214	$976
Revenue Collected During FY 08:	**$24,472,262**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$16,473,768**	$16,245,069	$9,219,236
Per Capita Revenue:	**$345**	$312	$227
Per Capita Expenditures:	**$232**	$294	$237
Operating Income (loss):	**$7,998,494**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1182.67%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$194,830,713**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,745**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bondville Village

Unit Code: 010/010/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,932,500

Equalized Assessed Valuation: $4,954,793

Population: 466

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$583,410	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,252	$666	$444
Revenue Collected During FY 08:	$118,002	$254,229	$117,702
Expenditures During FY 08:	$63,913	$232,039	$106,311
Per Capita Revenue:	$253	$581	$283
Per Capita Expenditures:	$137	$540	$267
Revenues over (under) Expenditures:	$54,089	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	997.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$637,499	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,368	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$67,015	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bone Gap Village

Unit Code: 024/015/32 **County:** EDWARDS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$113,732
Equalized Assessed Valuation:	$619,489
Population:	350
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$22,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$79,885	$266,951	$169,639
Per Capita Beginning Fund Balance:	$228	$666	$444
Revenue Collected During FY 08:	$78,793	$254,229	$117,702
Expenditures During FY 08:	$66,579	$232,039	$106,311
Per Capita Revenue:	$225	$581	$283
Per Capita Expenditures:	$190	$540	$267
Revenues over (under) Expenditures:	$12,214	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	131.01%	286.45%	165.93%
Ending Fund Balance for FY 08:	$87,228	$280,303	$171,795
Per Capita Ending Fund Balance:	$249	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$87,228	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$295,000**	$385,902	$36,500
Per Capita Debt:	**$843**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$339,026**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$969**	$2,071	$745
Revenue Collected During FY 08:	**$41,368**	$206,165	$79,162
Expenditures During FY 08:	**$46,677**	$201,484	$88,676
Per Capita Revenue:	**$118**	$520	$198
Per Capita Expenditures:	**$133**	$519	$219
Operating Income (loss):	**-$5,309**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**725.39%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$338,588**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$967**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bonfield Village

Unit Code: 046/015/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$299,550
Equalized Assessed Valuation:	$5,931,968
Population:	364
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$6,526

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$145,785	$266,951	$169,639
Per Capita Beginning Fund Balance:	$401	$666	$444
Revenue Collected During FY 08:	$109,950	$254,229	$117,702
Expenditures During FY 08:	$93,965	$232,039	$106,311
Per Capita Revenue:	$302	$581	$283
Per Capita Expenditures:	$258	$540	$267
Revenues over (under) Expenditures:	$15,985	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	172.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	$161,770	$280,303	$171,795
Per Capita Ending Fund Balance:	$444	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$30,038	$2,724	$
Total Unreserved Funds:	$131,734	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bonnie Village

Unit Code: 041/020/32 **County:** JEFFERSON

Fiscal Year End:	7/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$398,771
Equalized Assessed Valuation:	$2,730,863
Population:	424
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	$72,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$94,048	$266,951	$169,639
Per Capita Beginning Fund Balance:	$222	$666	$444
Revenue Collected During FY 08:	$103,911	$254,229	$117,702
Expenditures During FY 08:	$134,935	$232,039	$106,311
Per Capita Revenue:	$245	$581	$283
Per Capita Expenditures:	$318	$540	$267
Revenues over (under) Expenditures:	-$31,024	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	50.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$68,178	$280,303	$171,795
Per Capita Ending Fund Balance:	$161	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,522	$37,131	$
Total Unrestricted Net Assets:	$49,868	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$142,000**	$385,902	$36,500
Per Capita Debt:	**$335**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$808,216**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,906**	$2,071	$745
Revenue Collected During FY 08:	**$115,677**	$206,165	$79,162
Expenditures During FY 08:	**$167,824**	$201,484	$88,676
Per Capita Revenue:	**$273**	$520	$198
Per Capita Expenditures:	**$396**	$519	$219
Operating Income (loss):	**-$52,147**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**450.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$756,569**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,784**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bourbonnais Village

Unit Code: 046/020/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,893,393
Equalized Assessed Valuation:	$293,060,541
Population:	16,000
Employees:	
Full Time:	53
Part Time:	49
Salaries Paid:	$2,696,730

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$11,102,711**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$694**	$548	$381
Revenue Collected During FY 08:	**$8,232,325**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$8,219,140**	$5,218,323	$2,340,819
Per Capita Revenue:	**$515**	$721	$564
Per Capita Expenditures:	**$514**	$706	$556
Revenues over (under) Expenditures:	**$13,185**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**135.42%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$11,130,746**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$696**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$290,576**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$10,291,409**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,434,448**	$7,762,020	$1,837,009
Per Capita Debt:	**$465**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,716,230**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$607**	$1,329	$992
Revenue Collected During FY 08:	**$2,798,957**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,653,030**	$2,427,439	$1,076,743
Per Capita Revenue:	**$175**	$427	$282
Per Capita Expenditures:	**$166**	$403	$271
Operating Income (loss):	**$145,927**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**371.73%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,862,157**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$616**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bowen Village

Unit Code: 034/025/32 **County:** HANCOCK

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $386,580

Equalized Assessed Valuation: $1,926,348

Population: 462

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: $56,727

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$167,817	$266,951	$169,639
Per Capita Beginning Fund Balance:	$363	$666	$444
Revenue Collected During FY 08:	$112,229	$254,229	$117,702
Expenditures During FY 08:	$73,759	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$160	$540	$267
Revenues over (under) Expenditures:	$38,470	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	279.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$206,287	$280,303	$171,795
Per Capita Ending Fund Balance:	$447	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$362,174	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,476,085**	$385,902	$36,500
Per Capita Debt:	**$3,195**	$841	$106
General Obligation Debt over EAV:	**8.52%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$167,347**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$362**	$2,071	$745
Revenue Collected During FY 08:	**$151,895**	$206,165	$79,162
Expenditures During FY 08:	**$144,238**	$201,484	$88,676
Per Capita Revenue:	**$329**	$520	$198
Per Capita Expenditures:	**$312**	$519	$219
Operating Income (loss):	**$7,657**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**121.33%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$175,004**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$379**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Braceville Village

Unit Code: 032/010/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,337,100

Equalized Assessed Valuation: $11,712,038

Population: 792

Employees:

Full Time: 1

Part Time: 30

Salaries Paid: $79,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$557,724	$266,951	$169,639
Per Capita Beginning Fund Balance:	$704	$666	$444
Revenue Collected During FY 08:	$425,021	$254,229	$117,702
Expenditures During FY 08:	$341,131	$232,039	$106,311
Per Capita Revenue:	$537	$581	$283
Per Capita Expenditures:	$431	$540	$267
Revenues over (under) Expenditures:	$83,890	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	188.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$641,614	$280,303	$171,795
Per Capita Ending Fund Balance:	$810	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$12,365	$2,724	$
Total Unreserved Funds:	$629,249	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$530,263**	$385,902	$36,500
Per Capita Debt:	**$670**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$545,799**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$689**	$2,071	$745
Revenue Collected During FY 08:	**$167,635**	$206,165	$79,162
Expenditures During FY 08:	**$459,050**	$201,484	$88,676
Per Capita Revenue:	**$212**	$520	$198
Per Capita Expenditures:	**$580**	$519	$219
Operating Income (loss):	**-$291,415**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**114.89%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$527,380**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$666**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bradford Village

Unit Code: 087/010/32 **County:** STARK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$765,395
Equalized Assessed Valuation:	$4,492,368
Population:	773
Employees:	
Full Time:	3
Part Time:	18
Salaries Paid:	$140,747

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$316,696	$266,951	$169,639
Per Capita Beginning Fund Balance:	$410	$666	$444
Revenue Collected During FY 08:	$287,118	$254,229	$117,702
Expenditures During FY 08:	$274,839	$232,039	$106,311
Per Capita Revenue:	$371	$581	$283
Per Capita Expenditures:	$356	$540	$267
Revenues over (under) Expenditures:	$12,279	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	114.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$315,507	$280,303	$171,795
Per Capita Ending Fund Balance:	$408	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$290	$37,131	$
Total Unrestricted Net Assets:	$315,217	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$601,311**	$385,902	$36,500
Per Capita Debt:	**$778**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,794,485**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,321**	$2,071	$745
Revenue Collected During FY 08:	**$770,221**	$206,165	$79,162
Expenditures During FY 08:	**$424,881**	$201,484	$88,676
Per Capita Revenue:	**$996**	$520	$198
Per Capita Expenditures:	**$550**	$519	$219
Operating Income (loss):	**$345,340**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**502.05%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,133,102**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,760**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bradley Village

Unit Code: 046/025/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,964,559
Equalized Assessed Valuation:	$264,020,978
Population:	12,800
Employees:	
Full Time:	89
Part Time:	51
Salaries Paid:	$5,219,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,266,757	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$802	$548	$381
Revenue Collected During FY 08:	$11,592,937	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,859,162	$5,218,323	$2,340,819
Per Capita Revenue:	$906	$721	$564
Per Capita Expenditures:	$1,161	$706	$556
Revenues over (under) Expenditures:	-$3,266,225	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	100.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$14,907,391	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,165	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,877,721	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,148,916	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,698,425**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,383**	$1,174	$528
General Obligation Debt over EAV:	**0.17%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,495,198**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$273**	$1,329	$992
Revenue Collected During FY 08:	**$1,774,092**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,866,021**	$2,427,439	$1,076,743
Per Capita Revenue:	**$139**	$427	$282
Per Capita Expenditures:	**$146**	$403	$271
Operating Income (loss):	**-$91,929**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**182.38%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,403,270**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$266**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Braidwood City

Unit Code: 099/020/30 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,594,100
Equalized Assessed Valuation:	$53,374,230
Population:	6,601
Employees:	
Full Time:	41
Part Time:	16
Salaries Paid:	$1,800,461

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,995,733	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$605	$548	$381
Revenue Collected During FY 08:	$7,276,804	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,992,896	$5,218,323	$2,340,819
Per Capita Revenue:	$1,102	$721	$564
Per Capita Expenditures:	$1,059	$706	$556
Revenues over (under) Expenditures:	$283,908	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	63.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,415,397	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$669	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,297,332	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,563,844	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,684,495**	$7,762,020	$1,837,009
Per Capita Debt:	**$558**	$1,174	$528
General Obligation Debt over EAV:	**1.73%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,170,282**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,359**	$1,329	$992
Revenue Collected During FY 08:	**$2,370,854**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,030,103**	$2,427,439	$1,076,743
Per Capita Revenue:	**$359**	$427	$282
Per Capita Expenditures:	**$308**	$403	$271
Operating Income (loss):	**$340,751**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1099.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,329,002**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,383**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Breese City

Unit Code: 014/030/30 **County:** CLINTON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,361,000
Equalized Assessed Valuation:	$65,770,114
Population:	4,267
Employees:	
Full Time:	37
Part Time:	113
Salaries Paid:	$2,300,733

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,168,259	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$274	$548	$381
Revenue Collected During FY 08:	$2,869,354	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,436,492	$5,218,323	$2,340,819
Per Capita Revenue:	$672	$721	$564
Per Capita Expenditures:	$805	$706	$556
Revenues over (under) Expenditures:	-$567,138	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	21.30%	87.61%	68.63%
Ending Fund Balance for FY 08:	$731,828	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$172	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,455,464	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,550,603	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,695,659**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,741**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,917,751**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,793**	$1,329	$992
Revenue Collected During FY 08:	**$6,013,965**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,840,765**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,409**	$427	$282
Per Capita Expenditures:	**$1,369**	$403	$271
Operating Income (loss):	**$173,200**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**211.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,375,229**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,900**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bridgeport City

Unit Code: 051/015/30 **County:** LAWRENCE

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,081,264
Equalized Assessed Valuation:	$8,365,695
Population:	2,118
Employees:	
Full Time:	6
Part Time:	9
Salaries Paid:	$276,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$536,794	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$253	$548	$381
Revenue Collected During FY 08:	$531,455	$5,252,094	$2,318,995
Expenditures During FY 08:	$442,547	$5,218,323	$2,340,819
Per Capita Revenue:	$251	$721	$564
Per Capita Expenditures:	$209	$706	$556
Revenues over (under) Expenditures:	$88,908	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	128.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$567,418	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$268	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$567,368	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$431,070**	$7,762,020	$1,837,009
Per Capita Debt:	**$204**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,182,012**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$558**	$1,329	$992
Revenue Collected During FY 08:	**$769,370**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$808,459**	$2,427,439	$1,076,743
Per Capita Revenue:	**$363**	$427	$282
Per Capita Expenditures:	**$382**	$403	$271
Operating Income (loss):	**-$39,089**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**148.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,196,510**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$565**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bridgeview Village

Unit Code: 016/060/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$49,902,821
Equalized Assessed Valuation:	$530,606,041
Population:	15,336
Employees:	
Full Time:	140
Part Time:	25
Salaries Paid:	$10,196,139

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,180,933	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$599	$548	$381
Revenue Collected During FY 08:	$19,461,009	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,967,538	$5,218,323	$2,340,819
Per Capita Revenue:	$1,269	$721	$564
Per Capita Expenditures:	$1,367	$706	$556
Revenues over (under) Expenditures:	-$1,506,529	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,134,605	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$661	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,661,749	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$52,501,188	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$215,297,169**	$7,762,020	$1,837,009
Per Capita Debt:	**$14,039**	$1,174	$528
General Obligation Debt over EAV:	**38.76%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,831,454**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$315**	$1,329	$992
Revenue Collected During FY 08:	**$11,698,520**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$20,722,794**	$2,427,439	$1,076,743
Per Capita Revenue:	**$763**	$427	$282
Per Capita Expenditures:	**$1,351**	$403	$271
Operating Income (loss):	**-$9,024,274**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**201.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$41,744,436**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,722**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brighton Village
Unit Code:	056/015/32
County:	MACOUPIN
Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,786,244
Equalized Assessed Valuation:	$27,296,331
Population:	2,500
Employees:	
Full Time:	7
Part Time:	9
Salaries Paid:	$260,689

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$452,177	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$181	$548	$381
Revenue Collected During FY 08:	$983,322	$5,252,094	$2,318,995
Expenditures During FY 08:	$983,159	$5,218,323	$2,340,819
Per Capita Revenue:	$393	$721	$564
Per Capita Expenditures:	$393	$706	$556
Revenues over (under) Expenditures:	$163	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$486,977	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$195	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,988	$1,203,389	$223,442
Total Unrestricted Net Assets:	$637,182	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$108,543**	$7,762,020	$1,837,009
Per Capita Debt:	**$43**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,573,723**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,629**	$1,329	$992
Revenue Collected During FY 08:	**$1,172,250**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$996,036**	$2,427,439	$1,076,743
Per Capita Revenue:	**$469**	$427	$282
Per Capita Expenditures:	**$398**	$403	$271
Operating Income (loss):	**$176,214**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**677.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,749,937**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,700**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brimfield Village

Unit Code: 072/020/32 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$802,067
Equalized Assessed Valuation:	$10,214,457
Population:	1,100
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$108,821

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$174,669	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$159	$548	$381
Revenue Collected During FY 08:	$286,104	$5,252,094	$2,318,995
Expenditures During FY 08:	$314,612	$5,218,323	$2,340,819
Per Capita Revenue:	$260	$721	$564
Per Capita Expenditures:	$286	$706	$556
Revenues over (under) Expenditures:	-$28,508	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$146,161	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$133	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,476	$1,203,389	$223,442
Total Unrestricted Net Assets:	$96,685	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$194,622**	$7,762,020	$1,837,009
Per Capita Debt:	**$177**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$306,481**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$279**	$1,329	$992
Revenue Collected During FY 08:	**$197,681**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$136,813**	$2,427,439	$1,076,743
Per Capita Revenue:	**$180**	$427	$282
Per Capita Expenditures:	**$124**	$403	$271
Operating Income (loss):	**$60,868**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**268.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$367,349**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$334**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Broadlands Village

Unit Code: 010/015/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $180,250

Equalized Assessed Valuation: $2,959,928

Population: 312

Employees:

Full Time:

Part Time: 14

Salaries Paid: $23,436

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$174,828	$266,951	$169,639
Per Capita Beginning Fund Balance:	$560	$666	$444
Revenue Collected During FY 08:	$70,045	$254,229	$117,702
Expenditures During FY 08:	$53,554	$232,039	$106,311
Per Capita Revenue:	$225	$581	$283
Per Capita Expenditures:	$172	$540	$267
Revenues over (under) Expenditures:	$16,491	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	357.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$191,319	$280,303	$171,795
Per Capita Ending Fund Balance:	$613	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,846	$37,131	$
Total Unrestricted Net Assets:	$163,016	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$400,000**	$385,902	$36,500
Per Capita Debt:	**$1,282**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$10,054**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$32**	$2,071	$745
Revenue Collected During FY 08:	**$102,505**	$206,165	$79,162
Expenditures During FY 08:	**$127,577**	$201,484	$88,676
Per Capita Revenue:	**$329**	$520	$198
Per Capita Expenditures:	**$409**	$519	$219
Operating Income (loss):	**-$25,072**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-19.69%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$25,126**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$81**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Broadview Village

Unit Code: 016/065/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $19,735,223

Equalized Assessed Valuation: $267,489,978

Population: 7,763

Employees:

Full Time: 67

Part Time:

Salaries Paid: $5,028,016

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,737,176	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,254	$548	$381
Revenue Collected During FY 08:	$17,720,546	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,315,584	$5,218,323	$2,340,819
Per Capita Revenue:	$2,283	$721	$564
Per Capita Expenditures:	$2,102	$706	$556
Revenues over (under) Expenditures:	$1,404,962	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.04%	87.61%	68.63%
Ending Fund Balance for FY 08:	$11,101,935	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,430	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$553,371	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$17,458,611	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$39,896,224**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,139**	$1,174	$528
General Obligation Debt over EAV:	**5.12%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,316,050**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$556**	$1,329	$992
Revenue Collected During FY 08:	**$2,548,054**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,964,843**	$2,427,439	$1,076,743
Per Capita Revenue:	**$328**	$427	$282
Per Capita Expenditures:	**$253**	$403	$271
Operating Income (loss):	**$583,211**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**259.60%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,100,798**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$657**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brocton Village

Unit Code: 023/010/32 **County:** EDGAR

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $175,025

Equalized Assessed Valuation: $1,251,071

Population: 322

Employees:

Full Time:

Part Time: 6

Salaries Paid: $20,113

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$121,883	$266,951	$169,639
Per Capita Beginning Fund Balance:	$379	$666	$444
Revenue Collected During FY 08:	$73,909	$254,229	$117,702
Expenditures During FY 08:	$65,816	$232,039	$106,311
Per Capita Revenue:	$230	$581	$283
Per Capita Expenditures:	$204	$540	$267
Revenues over (under) Expenditures:	$8,093	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	197.48%	286.45%	165.93%
Ending Fund Balance for FY 08:	$129,976	$280,303	$171,795
Per Capita Ending Fund Balance:	$404	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,906	$37,131	$
Total Unrestricted Net Assets:	$110,070	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$225,856	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$701	$2,071	$745
Revenue Collected During FY 08:	$39,862	$206,165	$79,162
Expenditures During FY 08:	$61,316	$201,484	$88,676
Per Capita Revenue:	$124	$520	$198
Per Capita Expenditures:	$190	$519	$219
Operating Income (loss):	-$21,454	$4,680	$
Ratio of Retained Earnings to Expenditures:	333.36%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$204,402	$751,204	$341,980
Per Capita Ending Retained Earnings:	$635	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brookfield Village

Unit Code: 016/070/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $24,034,359

Equalized Assessed Valuation: $403,234,238

Population: 18,678

Employees:

Full Time: 93

Part Time: 2

Salaries Paid: $8,000,705

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,576,456	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$406	$548	$381
Revenue Collected During FY 08:	$15,335,552	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,653,335	$5,218,323	$2,340,819
Per Capita Revenue:	$821	$721	$564
Per Capita Expenditures:	$785	$706	$556
Revenues over (under) Expenditures:	$682,217	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	2.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	$434,512	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$23	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,646,892	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,078,804**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,129**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$17,232,256**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$923**	$1,329	$992
Revenue Collected During FY 08:	**$5,154,257**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,035,459**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$270**	$403	$271
Operating Income (loss):	**$118,798**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**301.30%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,171,859**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$812**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brooklyn Village

Unit Code: 088/020/32 **County:** ST. CLAIR

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$451,208
Equalized Assessed Valuation:	$3,506,332
Population:	676
Employees:	
Full Time:	7
Part Time:	7
Salaries Paid:	$257,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,763	$266,951	$169,639
Per Capita Beginning Fund Balance:	$43	$666	$444
Revenue Collected During FY 08:	$535,157	$254,229	$117,702
Expenditures During FY 08:	$513,865	$232,039	$106,311
Per Capita Revenue:	$792	$581	$283
Per Capita Expenditures:	$760	$540	$267
Revenues over (under) Expenditures:	$21,292	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	13.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$67,824	$280,303	$171,795
Per Capita Ending Fund Balance:	$100	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,740	$37,131	$
Total Unrestricted Net Assets:	-$273,630	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$28,880	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$43	$2,071	$745
Revenue Collected During FY 08:	$63,665	$206,165	$79,162
Expenditures During FY 08:	$50,242	$201,484	$88,676
Per Capita Revenue:	$94	$520	$198
Per Capita Expenditures:	$74	$519	$219
Operating Income (loss):	$13,423	$4,680	$
Ratio of Retained Earnings to Expenditures:	48.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$24,534	$751,204	$341,980
Per Capita Ending Retained Earnings:	$36	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Broughton Village

Unit Code: 033/015/32 **County:** HAMILTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $149,450

Equalized Assessed Valuation: $431,268

Population: 250

Employees:

Full Time:

Part Time: 4

Salaries Paid: $7,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$81,268	$266,951	$169,639
Per Capita Beginning Fund Balance:	$325	$666	$444
Revenue Collected During FY 08:	$40,571	$254,229	$117,702
Expenditures During FY 08:	$29,711	$232,039	$106,311
Per Capita Revenue:	$162	$581	$283
Per Capita Expenditures:	$119	$540	$267
Revenues over (under) Expenditures:	$10,860	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	310.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$92,128	$280,303	$171,795
Per Capita Ending Fund Balance:	$369	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$92,128	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$43,280**	$385,902	$36,500
Per Capita Debt:	**$173**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$778,762**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,115**	$2,071	$745
Revenue Collected During FY 08:	**$51,685**	$206,165	$79,162
Expenditures During FY 08:	**$66,101**	$201,484	$88,676
Per Capita Revenue:	**$207**	$520	$198
Per Capita Expenditures:	**$264**	$519	$219
Operating Income (loss):	**-$14,416**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1156.33%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$764,346**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,057**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Browning Village

Unit Code: 084/010/32 **County:** SCHUYLER

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $109,800

Equalized Assessed Valuation: $273,952

Population: 130

Employees:

Full Time:

Part Time: 10

Salaries Paid: $21,160

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$24,733	$266,951	$169,639
Per Capita Beginning Fund Balance:	$190	$666	$444
Revenue Collected During FY 08:	$43,329	$254,229	$117,702
Expenditures During FY 08:	$45,241	$232,039	$106,311
Per Capita Revenue:	$333	$581	$283
Per Capita Expenditures:	$348	$540	$267
Revenues over (under) Expenditures:	-$1,912	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	48.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	$21,821	$280,303	$171,795
Per Capita Ending Fund Balance:	$168	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$21,820	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,169**	$385,902	$36,500
Per Capita Debt:	**$117**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$121,817**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$937**	$2,071	$745
Revenue Collected During FY 08:	**$34,262**	$206,165	$79,162
Expenditures During FY 08:	**$45,172**	$201,484	$88,676
Per Capita Revenue:	**$264**	$520	$198
Per Capita Expenditures:	**$347**	$519	$219
Operating Income (loss):	**-$10,910**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**247.74%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$111,907**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$861**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Browns Village

Unit Code: 024/020/32 **County:** EDWARDS

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $295,295

Equalized Assessed Valuation: $638,734

Population: 175

Employees:

Full Time:

Part Time: 10

Salaries Paid: $7,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$95,033	$266,951	$169,639
Per Capita Beginning Fund Balance:	$543	$666	$444
Revenue Collected During FY 08:	$231,613	$254,229	$117,702
Expenditures During FY 08:	$242,032	$232,039	$106,311
Per Capita Revenue:	$1,324	$581	$283
Per Capita Expenditures:	$1,383	$540	$267
Revenues over (under) Expenditures:	-$10,419	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	34.96%	286.45%	165.93%
Ending Fund Balance for FY 08:	$84,614	$280,303	$171,795
Per Capita Ending Fund Balance:	$484	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$97,232	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$225,435**	$385,902	$36,500
Per Capita Debt:	**$1,288**	$841	$106
General Obligation Debt over EAV:	**5.87%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$622,269**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,556**	$2,071	$745
Revenue Collected During FY 08:	**$22,939**	$206,165	$79,162
Expenditures During FY 08:	**$48,092**	$201,484	$88,676
Per Capita Revenue:	**$131**	$520	$198
Per Capita Expenditures:	**$275**	$519	$219
Operating Income (loss):	**-$25,153**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1241.61%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$597,116**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,412**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brownstown Village

Unit Code: 026/015/32 **County:** FAYETTE

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,321,394

Equalized Assessed Valuation: $2,836,809

Population: 750

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: $99,694

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$272,535	$266,951	$169,639
Per Capita Beginning Fund Balance:	$363	$666	$444
Revenue Collected During FY 08:	$287,105	$254,229	$117,702
Expenditures During FY 08:	$220,142	$232,039	$106,311
Per Capita Revenue:	$383	$581	$283
Per Capita Expenditures:	$294	$540	$267
Revenues over (under) Expenditures:	$66,963	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	154.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$339,498	$280,303	$171,795
Per Capita Ending Fund Balance:	$453	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$381,156	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$707,119**	$385,902	$36,500
Per Capita Debt:	**$943**	$841	$106
General Obligation Debt over EAV:	**15.38%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,017,977**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,691**	$2,071	$745
Revenue Collected During FY 08:	**$239,367**	$206,165	$79,162
Expenditures During FY 08:	**$248,140**	$201,484	$88,676
Per Capita Revenue:	**$319**	$520	$198
Per Capita Expenditures:	**$331**	$519	$219
Operating Income (loss):	**-$8,773**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**809.71%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,009,204**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,679**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Brussels Village

Unit Code: 007/015/32 **County:** CALHOUN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $152,750

Equalized Assessed Valuation: $1,706,790

Population: 141

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: $13,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$216,623	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,536	$666	$444
Revenue Collected During FY 08:	$55,435	$254,229	$117,702
Expenditures During FY 08:	$36,271	$232,039	$106,311
Per Capita Revenue:	$393	$581	$283
Per Capita Expenditures:	$257	$540	$267
Revenues over (under) Expenditures:	$19,164	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	655.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$237,787	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,686	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$237,787	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$50,462**	$385,902	$36,500
Per Capita Debt:	**$358**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$56,690**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$402**	$2,071	$745
Revenue Collected During FY 08:	**$31,401**	$206,165	$79,162
Expenditures During FY 08:	**$31,567**	$201,484	$88,676
Per Capita Revenue:	**$223**	$520	$198
Per Capita Expenditures:	**$224**	$519	$219
Operating Income (loss):	**-$166**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**172.72%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$54,524**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$387**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bryant Village

Unit Code: 029/025/32 **County:** FULTON

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $40,368

Equalized Assessed Valuation: $1,108,667

Population: 255

Employees:

Full Time:

Part Time: 3

Salaries Paid: $16,640

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$159,406	$266,951	$169,639
Per Capita Beginning Fund Balance:	$625	$666	$444
Revenue Collected During FY 08:	$45,077	$254,229	$117,702
Expenditures During FY 08:	$39,168	$232,039	$106,311
Per Capita Revenue:	$177	$581	$283
Per Capita Expenditures:	$154	$540	$267
Revenues over (under) Expenditures:	$5,909	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	402.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$157,660	$280,303	$171,795
Per Capita Ending Fund Balance:	$618	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$237,024	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$82,925	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$325	$2,071	$745
Revenue Collected During FY 08:	$23,764	$206,165	$79,162
Expenditures During FY 08:	$89,608	$201,484	$88,676
Per Capita Revenue:	$93	$520	$198
Per Capita Expenditures:	$351	$519	$219
Operating Income (loss):	-$65,844	$4,680	$
Ratio of Retained Earnings to Expenditures:	80.62%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$72,240	$751,204	$341,980
Per Capita Ending Retained Earnings:	$283	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buckingham Village

Unit Code: 046/030/32 **County:** KANKAKEE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $307,031

Equalized Assessed Valuation: $2,368,206

Population: 234

Employees:

Full Time:

Part Time: 9

Salaries Paid: $8,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$126,581	$266,951	$169,639
Per Capita Beginning Fund Balance:	$541	$666	$444
Revenue Collected During FY 08:	$56,503	$254,229	$117,702
Expenditures During FY 08:	$49,166	$232,039	$106,311
Per Capita Revenue:	$241	$581	$283
Per Capita Expenditures:	$210	$540	$267
Revenues over (under) Expenditures:	$7,337	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	272.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$133,918	$280,303	$171,795
Per Capita Ending Fund Balance:	$572	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$72,425	$37,131	$
Total Unrestricted Net Assets:	$61,493	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$136,000**	$385,902	$36,500
Per Capita Debt:	**$581**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$399,187**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,706**	$2,071	$745
Revenue Collected During FY 08:	**$49,881**	$206,165	$79,162
Expenditures During FY 08:	**$54,681**	$201,484	$88,676
Per Capita Revenue:	**$213**	$520	$198
Per Capita Expenditures:	**$234**	$519	$219
Operating Income (loss):	**-$4,800**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**721.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$394,387**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,685**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buckley Village

Unit Code: 038/020/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $488,835

Equalized Assessed Valuation: $5,491,516

Population: 593

Employees:

Full Time: 2

Part Time: 11

Salaries Paid: $82,779

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$167,882	$266,951	$169,639
Per Capita Beginning Fund Balance:	$283	$666	$444
Revenue Collected During FY 08:	$169,371	$254,229	$117,702
Expenditures During FY 08:	$142,698	$232,039	$106,311
Per Capita Revenue:	$286	$581	$283
Per Capita Expenditures:	$241	$540	$267
Revenues over (under) Expenditures:	$26,673	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	132.07%	286.45%	165.93%
Ending Fund Balance for FY 08:	$188,455	$280,303	$171,795
Per Capita Ending Fund Balance:	$318	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,021	$37,131	$
Total Unrestricted Net Assets:	$187,434	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$368,899**	$385,902	$36,500
Per Capita Debt:	**$622**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$68,674**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$116**	$2,071	$745
Revenue Collected During FY 08:	**$122,580**	$206,165	$79,162
Expenditures During FY 08:	**$175,026**	$201,484	$88,676
Per Capita Revenue:	**$207**	$520	$198
Per Capita Expenditures:	**$295**	$519	$219
Operating Income (loss):	**-$52,446**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**17.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$29,828**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$50**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buda Village

Unit Code: 006/015/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $691,635

Equalized Assessed Valuation: $3,234,729

Population: 592

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $104,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,819,005	$266,951	$169,639
Per Capita Beginning Fund Balance:	$3,073	$666	$444
Revenue Collected During FY 08:	$261,847	$254,229	$117,702
Expenditures During FY 08:	$304,858	$232,039	$106,311
Per Capita Revenue:	$442	$581	$283
Per Capita Expenditures:	$515	$540	$267
Revenues over (under) Expenditures:	-$43,011	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	582.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,775,994	$280,303	$171,795
Per Capita Ending Fund Balance:	$3,000	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$254,986	$37,131	$
Total Unrestricted Net Assets:	$1,521,008	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$795,503**	$385,902	$36,500
Per Capita Debt:	**$1,344**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,212,694**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,738**	$2,071	$745
Revenue Collected During FY 08:	**$144,876**	$206,165	$79,162
Expenditures During FY 08:	**$182,924**	$201,484	$88,676
Per Capita Revenue:	**$245**	$520	$198
Per Capita Expenditures:	**$309**	$519	$219
Operating Income (loss):	**-$38,048**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1188.82%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,174,646**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,673**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Buffalo Village

Unit Code: 083/020/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $217,701

Equalized Assessed Valuation: $4,122,816

Population: 451

Employees:

Full Time: 7

Part Time: 18

Salaries Paid: $90,765

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$175,959	$266,951	$169,639
Per Capita Beginning Fund Balance:	$390	$666	$444
Revenue Collected During FY 08:	$214,640	$254,229	$117,702
Expenditures During FY 08:	$180,132	$232,039	$106,311
Per Capita Revenue:	$476	$581	$283
Per Capita Expenditures:	$399	$540	$267
Revenues over (under) Expenditures:	$34,508	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	116.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$210,467	$280,303	$171,795
Per Capita Ending Fund Balance:	$467	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$131,147	$37,131	$
Total Unrestricted Net Assets:	$79,320	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Buffalo Grove Village

Unit Code: 016/075/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $69,225,911

Equalized Assessed Valuation: $1,853,784,984

Population: 45,043

Employees:

Full Time: 314

Part Time:

Salaries Paid: $21,236,392

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,161,664	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$625	$420	$380
Revenue Collected During FY 08:	$34,851,918	$47,279,441	$36,812,097
Expenditures During FY 08:	$36,750,897	$46,868,184	$35,335,224
Per Capita Revenue:	$774	$910	$884
Per Capita Expenditures:	$816	$894	$899
Revenues over (under) Expenditures:	-$1,898,979	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	68.63%	48.74%	43.68%
Ending Fund Balance for FY 08:	$25,220,891	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$560	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,438	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$23,259,339	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,853,194**	$74,451,458	$47,444,580
Per Capita Debt:	**$197**	$1,334	$1,078
General Obligation Debt over EAV:	**0.42%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$60,176,934**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,336**	$1,214	$976
Revenue Collected During FY 08:	**$11,406,599**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$13,125,718**	$16,245,069	$9,219,236
Per Capita Revenue:	**$253**	$312	$227
Per Capita Expenditures:	**$291**	$294	$237
Operating Income (loss):	**-$1,719,119**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**444.76%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$58,377,585**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,296**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bulpitt Village

Unit Code: 011/015/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $130,600

Equalized Assessed Valuation: $911,334

Population: 200

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$245,911	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,230	$666	$444
Revenue Collected During FY 08:	$77,180	$254,229	$117,702
Expenditures During FY 08:	$76,750	$232,039	$106,311
Per Capita Revenue:	$386	$581	$283
Per Capita Expenditures:	$384	$540	$267
Revenues over (under) Expenditures:	$430	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	320.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$246,341	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,232	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$246,341	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bunker Hill City

Unit Code: 056/020/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,006,977
Equalized Assessed Valuation:	$13,825,986
Population:	3,600
Employees:	
Full Time:	12
Part Time:	7
Salaries Paid:	$393,831

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$896,595	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$249	$548	$381
Revenue Collected During FY 08:	$759,414	$5,252,094	$2,318,995
Expenditures During FY 08:	$720,887	$5,218,323	$2,340,819
Per Capita Revenue:	$211	$721	$564
Per Capita Expenditures:	$200	$706	$556
Revenues over (under) Expenditures:	$38,527	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	64.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$464,648	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$129	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$97,451	$1,203,389	$223,442
Total Unrestricted Net Assets:	$478,442	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$70,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$19**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,143,460**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$873**	$1,329	$992
Revenue Collected During FY 08:	**$723,152**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$646,276**	$2,427,439	$1,076,743
Per Capita Revenue:	**$201**	$427	$282
Per Capita Expenditures:	**$180**	$403	$271
Operating Income (loss):	**$76,876**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**498.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,220,336**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$895**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Burbank City

Unit Code: 016/080/30 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,829,749
Equalized Assessed Valuation:	$550,592,826
Population:	28,095
Employees:	
Full Time:	134
Part Time:	96
Salaries Paid:	$9,956,647

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,058,463	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$465	$420	$380
Revenue Collected During FY 08:	$16,669,787	$47,279,441	$36,812,097
Expenditures During FY 08:	$17,026,222	$46,868,184	$35,335,224
Per Capita Revenue:	$593	$910	$884
Per Capita Expenditures:	$606	$894	$899
Revenues over (under) Expenditures:	-$356,435	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	71.25%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,130,528	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$432	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,627,558	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$16,117,285	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,508,088**	$74,451,458	$47,444,580
Per Capita Debt:	**$588**	$1,334	$1,078
General Obligation Debt over EAV:	**2.76%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,214	$976
Revenue Collected During FY 08:	**$**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$**	$16,245,069	$9,219,236
Per Capita Revenue:	**$**	$312	$227
Per Capita Expenditures:	**$**	$294	$237
Operating Income (loss):	**$**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**0.00%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bureau Village

Unit Code: 006/020/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $510,864

Equalized Assessed Valuation: $1,322,077

Population: 368

Employees:

Full Time: 2

Part Time: 15

Salaries Paid: $52,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$207,006	$266,951	$169,639
Per Capita Beginning Fund Balance:	$563	$666	$444
Revenue Collected During FY 08:	$150,385	$254,229	$117,702
Expenditures During FY 08:	$158,557	$232,039	$106,311
Per Capita Revenue:	$409	$581	$283
Per Capita Expenditures:	$431	$540	$267
Revenues over (under) Expenditures:	-$8,172	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	119.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$189,334	$280,303	$171,795
Per Capita Ending Fund Balance:	$514	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,946	$37,131	$
Total Unrestricted Net Assets:	$171,388	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$384,000**	$385,902	$36,500
Per Capita Debt:	**$1,043**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,091,006**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,965**	$2,071	$745
Revenue Collected During FY 08:	**$127,871**	$206,165	$79,162
Expenditures During FY 08:	**$166,536**	$201,484	$88,676
Per Capita Revenue:	**$347**	$520	$198
Per Capita Expenditures:	**$453**	$519	$219
Operating Income (loss):	**-$38,665**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**637.60%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,061,841**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,885**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Burlington Village

Unit Code: 045/020/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $64,941,450

Equalized Assessed Valuation: $20,317,926

Population: 460

Employees:

Full Time:

Part Time: 18

Salaries Paid: $146,392

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$728,176	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,583	$666	$444
Revenue Collected During FY 08:	$1,883,213	$254,229	$117,702
Expenditures During FY 08:	$1,885,017	$232,039	$106,311
Per Capita Revenue:	$4,094	$581	$283
Per Capita Expenditures:	$4,098	$540	$267
Revenues over (under) Expenditures:	-$1,804	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	41.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$784,933	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,706	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,915	$37,131	$
Total Unrestricted Net Assets:	$846,780	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$201,000**	$385,902	$36,500
Per Capita Debt:	**$437**	$841	$106
General Obligation Debt over EAV:	**0.02%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,593,868**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,465**	$2,071	$745
Revenue Collected During FY 08:	**$144,468**	$206,165	$79,162
Expenditures During FY 08:	**$139,290**	$201,484	$88,676
Per Capita Revenue:	**$314**	$520	$198
Per Capita Expenditures:	**$303**	$519	$219
Operating Income (loss):	**$5,178**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1148.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,599,046**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,476**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Burnt Prairie Village

Unit Code: 097/010/32 **County:** WHITE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$111,500
Equalized Assessed Valuation:	$335,563
Population:	71
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$19,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$20,674	$266,951	$169,639
Per Capita Beginning Fund Balance:	$291	$666	$444
Revenue Collected During FY 08:	$10,835	$254,229	$117,702
Expenditures During FY 08:	$10,953	$232,039	$106,311
Per Capita Revenue:	$153	$581	$283
Per Capita Expenditures:	$154	$540	$267
Revenues over (under) Expenditures:	-$118	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	187.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$20,556	$280,303	$171,795
Per Capita Ending Fund Balance:	$290	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,147	$37,131	$
Total Unrestricted Net Assets:	$19,409	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$337,000**	$385,902	$36,500
Per Capita Debt:	**$4,746**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$689,544**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$9,712**	$2,071	$745
Revenue Collected During FY 08:	**$110,724**	$206,165	$79,162
Expenditures During FY 08:	**$126,098**	$201,484	$88,676
Per Capita Revenue:	**$1,559**	$520	$198
Per Capita Expenditures:	**$1,776**	$519	$219
Operating Income (loss):	**-$15,374**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**534.64%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$674,170**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$9,495**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Burr Ridge Village

Unit Code: 022/025/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,880,980
Equalized Assessed Valuation:	$1,087,317,920
Population:	11,259
Employees:	
Full Time:	62
Part Time:	7
Salaries Paid:	$4,255,059

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,125,437	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$544	$548	$381
Revenue Collected During FY 08:	$8,885,353	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,199,890	$5,218,323	$2,340,819
Per Capita Revenue:	$789	$721	$564
Per Capita Expenditures:	$728	$706	$556
Revenues over (under) Expenditures:	$685,463	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	77.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,351,200	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$564	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,930,103	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,093,517	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,200,729**	$7,762,020	$1,837,009
Per Capita Debt:	**$373**	$1,174	$528
General Obligation Debt over EAV:	**0.36%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$19,237,985**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,709**	$1,329	$992
Revenue Collected During FY 08:	**$3,505,672**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,535,737**	$2,427,439	$1,076,743
Per Capita Revenue:	**$311**	$427	$282
Per Capita Expenditures:	**$314**	$403	$271
Operating Income (loss):	**-$30,065**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**543.25%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,207,920**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,706**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bush Village

Unit Code: 100/010/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $454,224

Equalized Assessed Valuation: $840,217

Population: 400

Employees:

Full Time:

Part Time: 5

Salaries Paid: $26,612

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,542	$266,951	$169,639
Per Capita Beginning Fund Balance:	$94	$666	$444
Revenue Collected During FY 08:	$61,126	$254,229	$117,702
Expenditures During FY 08:	$50,304	$232,039	$106,311
Per Capita Revenue:	$153	$581	$283
Per Capita Expenditures:	$126	$540	$267
Revenues over (under) Expenditures:	$10,822	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	89.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$45,104	$280,303	$171,795
Per Capita Ending Fund Balance:	$113	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,143	$37,131	$
Total Unrestricted Net Assets:	$9,961	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$79,000**	$385,902	$36,500
Per Capita Debt:	**$198**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$115,267**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$288**	$2,071	$745
Revenue Collected During FY 08:	**$90,731**	$206,165	$79,162
Expenditures During FY 08:	**$140,098**	$201,484	$88,676
Per Capita Revenue:	**$227**	$520	$198
Per Capita Expenditures:	**$350**	$519	$219
Operating Income (loss):	**-$49,367**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**49.37%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$69,160**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$173**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Bushnell City

Unit Code: 062/020/30 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,093,812

Equalized Assessed Valuation: $16,767,479

Population: 3,221

Employees:

Full Time: 24

Part Time: 12

Salaries Paid: $830,976

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$938,559	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$291	$548	$381
Revenue Collected During FY 08:	$1,099,716	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,047,237	$5,218,323	$2,340,819
Per Capita Revenue:	$341	$721	$564
Per Capita Expenditures:	$325	$706	$556
Revenues over (under) Expenditures:	$52,479	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	94.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$991,038	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$308	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$100,970	$1,203,389	$223,442
Total Unrestricted Net Assets:	$634,755	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,007,436**	$7,762,020	$1,837,009
Per Capita Debt:	**$313**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,589,124**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,598**	$1,329	$992
Revenue Collected During FY 08:	**$6,447,138**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,317,098**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,002**	$427	$282
Per Capita Expenditures:	**$1,961**	$403	$271
Operating Income (loss):	**$130,040**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**185.51%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,719,164**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,638**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Butler Village

Unit Code: 068/010/32 **County:** MONTGOME

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $97,048

Equalized Assessed Valuation: $749,510

Population: 156

Employees:

Full Time:

Part Time: 5

Salaries Paid: $15,585

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$172,206	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,104	$666	$444
Revenue Collected During FY 08:	$65,881	$254,229	$117,702
Expenditures During FY 08:	$35,499	$232,039	$106,311
Per Capita Revenue:	$422	$581	$283
Per Capita Expenditures:	$228	$540	$267
Revenues over (under) Expenditures:	$30,382	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	570.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$202,588	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,299	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$202,588	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$138,366	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$887	$2,071	$745
Revenue Collected During FY 08:	$45,681	$206,165	$79,162
Expenditures During FY 08:	$31,553	$201,484	$88,676
Per Capita Revenue:	$293	$520	$198
Per Capita Expenditures:	$202	$519	$219
Operating Income (loss):	$14,128	$4,680	$
Ratio of Retained Earnings to Expenditures:	483.29%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$152,494	$751,204	$341,980
Per Capita Ending Retained Earnings:	$978	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Byron City

Unit Code: 071/015/30 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,083,090

Equalized Assessed Valuation: $63,865,488

Population: 3,850

Employees:

Full Time: 20

Part Time:

Salaries Paid: $958,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,565,564	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$407	$548	$381
Revenue Collected During FY 08:	$2,146,539	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,220,752	$5,218,323	$2,340,819
Per Capita Revenue:	$558	$721	$564
Per Capita Expenditures:	$577	$706	$556
Revenues over (under) Expenditures:	-$74,213	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,688,334	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$439	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$88,265	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,129,949	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,218,120**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,096**	$1,174	$528
General Obligation Debt over EAV:	**5.52%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,576,741**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,189**	$1,329	$992
Revenue Collected During FY 08:	**$1,313,321**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,193,382**	$2,427,439	$1,076,743
Per Capita Revenue:	**$341**	$427	$282
Per Capita Expenditures:	**$310**	$403	$271
Operating Income (loss):	**$119,939**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**608.30%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,259,372**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,886**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cabery Village

Unit Code: 027/010/32 **County:** FORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $170,716

Equalized Assessed Valuation: $2,009,550

Population: 263

Employees:

Full Time:

Part Time: 8

Salaries Paid: $3,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$68,794	$266,951	$169,639
Per Capita Beginning Fund Balance:	$262	$666	$444
Revenue Collected During FY 08:	$58,958	$254,229	$117,702
Expenditures During FY 08:	$51,470	$232,039	$106,311
Per Capita Revenue:	$224	$581	$283
Per Capita Expenditures:	$196	$540	$267
Revenues over (under) Expenditures:	$7,488	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	175.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$90,374	$280,303	$171,795
Per Capita Ending Fund Balance:	$344	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$90,374	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$259,028	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$985	$2,071	$745
Revenue Collected During FY 08:	$61,860	$206,165	$79,162
Expenditures During FY 08:	$22,313	$201,484	$88,676
Per Capita Revenue:	$235	$520	$198
Per Capita Expenditures:	$85	$519	$219
Operating Income (loss):	$39,547	$4,680	$
Ratio of Retained Earnings to Expenditures:	1274.97%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$284,483	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,082	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cahokia Village
Unit Code:	088/025/32
County:	ST. CLAIR
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,369,216
Equalized Assessed Valuation:	$85,702,996
Population:	16,391
Employees:	
Full Time:	98
Part Time:	13
Salaries Paid:	$4,999,625

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,746,363	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$229	$548	$381
Revenue Collected During FY 08:	$11,621,595	$5,252,094	$2,318,995
Expenditures During FY 08:	$13,216,097	$5,218,323	$2,340,819
Per Capita Revenue:	$709	$721	$564
Per Capita Expenditures:	$806	$706	$556
Revenues over (under) Expenditures:	-$1,594,502	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	16.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,156,970	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$132	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$808,233	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,083,566	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,730,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$533**	$1,174	$528
General Obligation Debt over EAV:	**10.19%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$348,216**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$21**	$1,329	$992
Revenue Collected During FY 08:	**$2,281,729**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,648,759**	$2,427,439	$1,076,743
Per Capita Revenue:	**$139**	$427	$282
Per Capita Expenditures:	**$162**	$403	$271
Operating Income (loss):	**-$367,030**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-3.94%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$104,246**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$6**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Caledonia Village

Unit Code: 004/005/32 **County:** BOONE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $83,876

Equalized Assessed Valuation: $3,620,564

Population: 199

Employees:

Full Time:

Part Time: 8

Salaries Paid: $18,225

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$135,933	$266,951	$169,639
Per Capita Beginning Fund Balance:	$683	$666	$444
Revenue Collected During FY 08:	$80,869	$254,229	$117,702
Expenditures During FY 08:	$55,416	$232,039	$106,311
Per Capita Revenue:	$406	$581	$283
Per Capita Expenditures:	$278	$540	$267
Revenues over (under) Expenditures:	$25,453	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	291.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	$161,386	$280,303	$171,795
Per Capita Ending Fund Balance:	$811	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,505	$37,131	$
Total Unrestricted Net Assets:	$109,881	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Calhoun Village

Unit Code: 080/010/32 **County:** RICHLAND

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $125,000

Equalized Assessed Valuation: $512,059

Population: 222

Employees:

Full Time:

Part Time: 12

Salaries Paid: $13,454

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$170,327	$266,951	$169,639
Per Capita Beginning Fund Balance:	$767	$666	$444
Revenue Collected During FY 08:	$49,528	$254,229	$117,702
Expenditures During FY 08:	$26,403	$232,039	$106,311
Per Capita Revenue:	$223	$581	$283
Per Capita Expenditures:	$119	$540	$267
Revenues over (under) Expenditures:	$23,125	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	732.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$193,452	$280,303	$171,795
Per Capita Ending Fund Balance:	$871	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$193,452	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$291,000**	$385,902	$36,500
Per Capita Debt:	**$1,311**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,136,653**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,120**	$2,071	$745
Revenue Collected During FY 08:	**$73,173**	$206,165	$79,162
Expenditures During FY 08:	**$68,995**	$201,484	$88,676
Per Capita Revenue:	**$330**	$520	$198
Per Capita Expenditures:	**$311**	$519	$219
Operating Income (loss):	**$4,178**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1653.50%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,140,831**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,139**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Calumet City City

Unit Code: 016/090/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$54,907,277
Equalized Assessed Valuation:	$590,703,484
Population:	39,071
Employees:	
Full Time:	292
Part Time:	131
Salaries Paid:	$19,429,660

Blended Component Units

Number Submitted = 2

Firefighters Pension Employees Retirement Syste

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,881,675	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$227	$420	$380
Revenue Collected During FY 08:	$38,991,224	$47,279,441	$36,812,097
Expenditures During FY 08:	$41,005,245	$46,868,184	$35,335,224
Per Capita Revenue:	$998	$910	$884
Per Capita Expenditures:	$1,050	$894	$899
Revenues over (under) Expenditures:	-$2,014,021	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	19.31%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,918,316	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$203	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$502,636	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$2,827,840	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$67,408,426**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,725**	$1,334	$1,078
General Obligation Debt over EAV:	**10.78%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,513,955**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$320**	$1,214	$976
Revenue Collected During FY 08:	**$6,498,215**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$3,831,233**	$16,245,069	$9,219,236
Per Capita Revenue:	**$166**	$312	$227
Per Capita Expenditures:	**$98**	$294	$237
Operating Income (loss):	**$2,666,982**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**388.93%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$14,900,937**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$381**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Calumet Park Village

Unit Code: 016/095/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,822,496
Equalized Assessed Valuation:	$84,296,536
Population:	8,516
Employees:	
Full Time:	46
Part Time:	107
Salaries Paid:	$3,669,436

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,165,901	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,429	$548	$381
Revenue Collected During FY 08:	$10,860,953	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,822,806	$5,218,323	$2,340,819
Per Capita Revenue:	$1,275	$721	$564
Per Capita Expenditures:	$1,388	$706	$556
Revenues over (under) Expenditures:	-$961,853	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	88.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,504,048	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,233	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$198,554	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$557,708	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,846,776**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,626**	$1,174	$528
General Obligation Debt over EAV:	**16.19%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$854,879**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$100**	$1,329	$992
Revenue Collected During FY 08:	**$1,015,913**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,229,646**	$2,427,439	$1,076,743
Per Capita Revenue:	**$119**	$427	$282
Per Capita Expenditures:	**$144**	$403	$271
Operating Income (loss):	**-$213,733**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**112.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,389,276**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$163**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Camargo Village

Unit Code: 021/020/32 **County:** DOUGLAS

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$641,450
Equalized Assessed Valuation:	$4,987,582
Population:	459
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$80,633

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$106,173	$266,951	$169,639
Per Capita Beginning Fund Balance:	$231	$666	$444
Revenue Collected During FY 08:	$153,328	$254,229	$117,702
Expenditures During FY 08:	$109,811	$232,039	$106,311
Per Capita Revenue:	$334	$581	$283
Per Capita Expenditures:	$239	$540	$267
Revenues over (under) Expenditures:	$43,517	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	136.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$149,690	$280,303	$171,795
Per Capita Ending Fund Balance:	$326	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,967	$37,131	$
Total Unrestricted Net Assets:	$125,723	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$620,080**	$385,902	$36,500
Per Capita Debt:	**$1,351**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$517,614**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,128**	$2,071	$745
Revenue Collected During FY 08:	**$145,475**	$206,165	$79,162
Expenditures During FY 08:	**$191,847**	$201,484	$88,676
Per Capita Revenue:	**$317**	$520	$198
Per Capita Expenditures:	**$418**	$519	$219
Operating Income (loss):	**-$46,372**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**245.63%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$471,242**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,027**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cambria Village

Unit Code: 100/015/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,257,900

Equalized Assessed Valuation: $5,846,579

Population: 1,330

Employees:

Full Time: 4

Part Time: 7

Salaries Paid: $218,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$301,811	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$227	$548	$381
Revenue Collected During FY 08:	$444,582	$5,252,094	$2,318,995
Expenditures During FY 08:	$421,703	$5,218,323	$2,340,819
Per Capita Revenue:	$334	$721	$564
Per Capita Expenditures:	$317	$706	$556
Revenues over (under) Expenditures:	$22,879	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	$324,690	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$244	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$166,709	$1,203,389	$223,442
Total Unrestricted Net Assets:	$157,981	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$828,231**	$7,762,020	$1,837,009
Per Capita Debt:	**$623**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$623,909**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$469**	$1,329	$992
Revenue Collected During FY 08:	**$349,687**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$379,480**	$2,427,439	$1,076,743
Per Capita Revenue:	**$263**	$427	$282
Per Capita Expenditures:	**$285**	$403	$271
Operating Income (loss):	**-$29,793**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**156.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$594,116**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$447**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cambridge Village

Unit Code: 037/035/32 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,205,372

Equalized Assessed Valuation: $21,307,744

Population: 2,180

Employees:

Full Time: 6

Part Time: 7

Salaries Paid: $285,881

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$845,780	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$388	$548	$381
Revenue Collected During FY 08:	$1,167,786	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,598,970	$5,218,323	$2,340,819
Per Capita Revenue:	$536	$721	$564
Per Capita Expenditures:	$733	$706	$556
Revenues over (under) Expenditures:	-$431,184	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	57.23%	87.61%	68.63%
Ending Fund Balance for FY 08:	$915,063	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$420	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$135,185	$1,203,389	$223,442
Total Unrestricted Net Assets:	$783,431	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,532,351**	$7,762,020	$1,837,009
Per Capita Debt:	**$703**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,834,167**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,218**	$1,329	$992
Revenue Collected During FY 08:	**$349,766**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$466,420**	$2,427,439	$1,076,743
Per Capita Revenue:	**$160**	$427	$282
Per Capita Expenditures:	**$214**	$403	$271
Operating Income (loss):	**-$116,654**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1008.08%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,701,882**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,157**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Camden Village

Unit Code: 084/015/32 **County:** SCHUYLER

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $16,950

Equalized Assessed Valuation: $244,363

Population: 99

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,501	$266,951	$169,639
Per Capita Beginning Fund Balance:	$490	$666	$444
Revenue Collected During FY 08:	$14,812	$254,229	$117,702
Expenditures During FY 08:	$8,853	$232,039	$106,311
Per Capita Revenue:	$150	$581	$283
Per Capita Expenditures:	$89	$540	$267
Revenues over (under) Expenditures:	$5,959	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	615.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,460	$280,303	$171,795
Per Capita Ending Fund Balance:	$550	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$21,403	$2,724	$
Total Unreserved Funds:	$33,057	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Camp Point Village

Unit Code: 001/010/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,097,200

Equalized Assessed Valuation: $10,219,992

Population: 1,230

Employees:

Full Time: 9

Part Time: 7

Salaries Paid: $325,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$656,058	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$533	$548	$381
Revenue Collected During FY 08:	$469,241	$5,252,094	$2,318,995
Expenditures During FY 08:	$390,626	$5,218,323	$2,340,819
Per Capita Revenue:	$381	$721	$564
Per Capita Expenditures:	$318	$706	$556
Revenues over (under) Expenditures:	$78,615	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	181.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$707,239	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$575	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$89,883	$1,203,389	$223,442
Total Unrestricted Net Assets:	$617,356	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$428,760**	$7,762,020	$1,837,009
Per Capita Debt:	**$349**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,796,220**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,273**	$1,329	$992
Revenue Collected During FY 08:	**$601,494**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$657,830**	$2,427,439	$1,076,743
Per Capita Revenue:	**$489**	$427	$282
Per Capita Expenditures:	**$535**	$403	$271
Operating Income (loss):	**-$56,336**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**420.67%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,767,318**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,250**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Campbell Hill Village

Unit Code: 039/015/32 **County:** JACKSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $347,082

Equalized Assessed Valuation: $2,271,753

Population: 325

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$114,179	$266,951	$169,639
Per Capita Beginning Fund Balance:	$351	$666	$444
Revenue Collected During FY 08:	$72,035	$254,229	$117,702
Expenditures During FY 08:	$74,372	$232,039	$106,311
Per Capita Revenue:	$222	$581	$283
Per Capita Expenditures:	$229	$540	$267
Revenues over (under) Expenditures:	-$2,337	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	150.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$111,842	$280,303	$171,795
Per Capita Ending Fund Balance:	$344	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,087	$37,131	$
Total Unrestricted Net Assets:	$70,755	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$231,196	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$711	$2,071	$745
Revenue Collected During FY 08:	$87,541	$206,165	$79,162
Expenditures During FY 08:	$80,365	$201,484	$88,676
Per Capita Revenue:	$269	$520	$198
Per Capita Expenditures:	$247	$519	$219
Operating Income (loss):	$7,176	$4,680	$
Ratio of Retained Earnings to Expenditures:	296.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$238,372	$751,204	$341,980
Per Capita Ending Retained Earnings:	$733	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Campton Hills Village
Unit Code:	045/115/32
County:	KANE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,986,275
Equalized Assessed Valuation:	$578,000,000
Population:	13,483
Employees:	
Full Time:	6
Part Time:	1
Salaries Paid:	$222,287

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$	$548	$381
Revenue Collected During FY 08:	$1,497,743	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,212,964	$5,218,323	$2,340,819
Per Capita Revenue:	$111	$721	$564
Per Capita Expenditures:	$90	$706	$556
Revenues over (under) Expenditures:	$284,779	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	23.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$284,779	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$21	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$284,779	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$140,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$10**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Campus Village

Unit Code: 053/010/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $188,085

Equalized Assessed Valuation: $1,408,496

Population: 142

Employees:

Full Time:

Part Time: 1

Salaries Paid: $7,253

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$87,405	$266,951	$169,639
Per Capita Beginning Fund Balance:	$616	$666	$444
Revenue Collected During FY 08:	$37,021	$254,229	$117,702
Expenditures During FY 08:	$43,817	$232,039	$106,311
Per Capita Revenue:	$261	$581	$283
Per Capita Expenditures:	$309	$540	$267
Revenues over (under) Expenditures:	-$6,796	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	183.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$80,609	$280,303	$171,795
Per Capita Ending Fund Balance:	$568	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$80,610	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$85,000**	$385,902	$36,500
Per Capita Debt:	**$599**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$302,525**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,130**	$2,071	$745
Revenue Collected During FY 08:	**$50,382**	$206,165	$79,162
Expenditures During FY 08:	**$52,524**	$201,484	$88,676
Per Capita Revenue:	**$355**	$520	$198
Per Capita Expenditures:	**$370**	$519	$219
Operating Income (loss):	**-$2,142**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**571.90%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$300,383**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,115**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Canton City

Unit Code: 029/030/30 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $25,771,856

Equalized Assessed Valuation: $109,792,350

Population: 15,288

Employees:

Full Time: 97

Part Time: 27

Salaries Paid: $4,731,944

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,501,011	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$294	$548	$381
Revenue Collected During FY 08:	$8,617,699	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,570,306	$5,218,323	$2,340,819
Per Capita Revenue:	$564	$721	$564
Per Capita Expenditures:	$561	$706	$556
Revenues over (under) Expenditures:	$47,393	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.74%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,005,359	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$262	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$788,261	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,563,606	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$28,286,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,850**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,314,725**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$936**	$1,329	$992
Revenue Collected During FY 08:	**$6,898,342**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,175,812**	$2,427,439	$1,076,743
Per Capita Revenue:	**$451**	$427	$282
Per Capita Expenditures:	**$339**	$403	$271
Operating Income (loss):	**$1,722,530**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**310.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,070,259**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,051**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cantrall Village

Unit Code: 083/025/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $47,000

Equalized Assessed Valuation: $1,064,752

Population: 100

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$64,856	$266,951	$169,639
Per Capita Beginning Fund Balance:	$649	$666	$444
Revenue Collected During FY 08:	$27,654	$254,229	$117,702
Expenditures During FY 08:	$24,962	$232,039	$106,311
Per Capita Revenue:	$277	$581	$283
Per Capita Expenditures:	$250	$540	$267
Revenues over (under) Expenditures:	$2,692	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	270.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$67,548	$280,303	$171,795
Per Capita Ending Fund Balance:	$675	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$67,547	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carbon Cliff Village

Unit Code: 081/015/32 **County:** ROCK ISLAN

Fiscal Year End:	12/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,734,757
Equalized Assessed Valuation:	$14,431,428
Population:	1,700
Employees:	
Full Time:	5
Part Time:	28
Salaries Paid:	$271,332

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,666,465	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,569	$548	$381
Revenue Collected During FY 08:	$1,603,545	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,544,747	$5,218,323	$2,340,819
Per Capita Revenue:	$943	$721	$564
Per Capita Expenditures:	$909	$706	$556
Revenues over (under) Expenditures:	$58,798	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	154.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,384,561	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,403	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$84,576	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,299,985	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$410,658**	$7,762,020	$1,837,009
Per Capita Debt:	**$242**	$1,174	$528
General Obligation Debt over EAV:	**2.22%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,631,992**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$960**	$1,329	$992
Revenue Collected During FY 08:	**$555,555**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$748,719**	$2,427,439	$1,076,743
Per Capita Revenue:	**$327**	$427	$282
Per Capita Expenditures:	**$440**	$403	$271
Operating Income (loss):	**-$193,164**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**190.26%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,424,530**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$838**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Carbon Hill Village

Unit Code: 032/015/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,003,148

Equalized Assessed Valuation: $6,863,392

Population: 320

Employees:

Full Time:

Part Time: 2

Salaries Paid: $28,131

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$221,285	$266,951	$169,639
Per Capita Beginning Fund Balance:	$692	$666	$444
Revenue Collected During FY 08:	$111,426	$254,229	$117,702
Expenditures During FY 08:	$144,847	$232,039	$106,311
Per Capita Revenue:	$348	$581	$283
Per Capita Expenditures:	$453	$540	$267
Revenues over (under) Expenditures:	-$33,421	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	157.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$228,573	$280,303	$171,795
Per Capita Ending Fund Balance:	$714	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,939	$37,131	$
Total Unrestricted Net Assets:	$182,634	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$165,000**	$385,902	$36,500
Per Capita Debt:	**$516**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$48,793**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$152**	$2,071	$745
Revenue Collected During FY 08:	**$129,779**	$206,165	$79,162
Expenditures During FY 08:	**$111,408**	$201,484	$88,676
Per Capita Revenue:	**$406**	$520	$198
Per Capita Expenditures:	**$348**	$519	$219
Operating Income (loss):	**$18,371**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**23.75%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$26,455**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$83**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carbondale City

Unit Code: 039/020/30 **County:** JACKSON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$46,190,920
Equalized Assessed Valuation:	$271,934,276
Population:	24,917
Employees:	
Full Time:	283
Part Time:	90
Salaries Paid:	$12,579,604

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,655,750	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$428	$548	$381
Revenue Collected During FY 08:	$21,491,998	$5,252,094	$2,318,995
Expenditures During FY 08:	$22,608,097	$5,218,323	$2,340,819
Per Capita Revenue:	$863	$721	$564
Per Capita Expenditures:	$907	$706	$556
Revenues over (under) Expenditures:	-$1,116,099	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	38.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,649,637	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$347	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,092,673	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,381,497	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,191,077**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,212**	$1,174	$528
General Obligation Debt over EAV:	**5.74%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$28,962,640**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,162**	$1,329	$992
Revenue Collected During FY 08:	**$8,861,720**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,292,254**	$2,427,439	$1,076,743
Per Capita Revenue:	**$356**	$427	$282
Per Capita Expenditures:	**$333**	$403	$271
Operating Income (loss):	**$569,466**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**362.27%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$30,040,642**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,206**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carlinville City

Unit Code: 056/025/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,760,189
Equalized Assessed Valuation:	$61,023,980
Population:	5,949
Employees:	
Full Time:	39
Part Time:	96
Salaries Paid:	$1,789,544

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,717,326**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$289**	$548	$381
Revenue Collected During FY 08:	**$2,908,813**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$2,827,305**	$5,218,323	$2,340,819
Per Capita Revenue:	**$489**	$721	$564
Per Capita Expenditures:	**$475**	$706	$556
Revenues over (under) Expenditures:	**$81,508**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**71.77%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$2,029,187**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$341**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$2,029,187**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,852,418**	$7,762,020	$1,837,009
Per Capita Debt:	**$479**	$1,174	$528
General Obligation Debt over EAV:	**3.56%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,024,755**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$340**	$1,329	$992
Revenue Collected During FY 08:	**$1,940,332**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,785,998**	$2,427,439	$1,076,743
Per Capita Revenue:	**$326**	$427	$282
Per Capita Expenditures:	**$300**	$403	$271
Operating Income (loss):	**$154,334**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**109.13%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,949,112**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$328**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Carlock Village

Unit Code: 064/030/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $598,135

Equalized Assessed Valuation: $6,543,742

Population: 465

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: $42,121

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$362,484	$266,951	$169,639
Per Capita Beginning Fund Balance:	$780	$666	$444
Revenue Collected During FY 08:	$150,325	$254,229	$117,702
Expenditures During FY 08:	$100,786	$232,039	$106,311
Per Capita Revenue:	$323	$581	$283
Per Capita Expenditures:	$217	$540	$267
Revenues over (under) Expenditures:	$49,539	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	375.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$378,905	$280,303	$171,795
Per Capita Ending Fund Balance:	$815	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$378,904	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$331,528**	$385,902	$36,500
Per Capita Debt:	**$713**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$323,164**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$695**	$2,071	$745
Revenue Collected During FY 08:	**$156,234**	$206,165	$79,162
Expenditures During FY 08:	**$128,839**	$201,484	$88,676
Per Capita Revenue:	**$336**	$520	$198
Per Capita Expenditures:	**$277**	$519	$219
Operating Income (loss):	**$27,395**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**297.80%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$383,677**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$825**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carlyle City

Unit Code: 014/035/30 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,298,209

Equalized Assessed Valuation: $34,571,750

Population: 3,406

Employees:

Full Time: 29

Part Time: 34

Salaries Paid: $1,688,544

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,894,045	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,143	$548	$381
Revenue Collected During FY 08:	$2,137,832	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,505,357	$5,218,323	$2,340,819
Per Capita Revenue:	$628	$721	$564
Per Capita Expenditures:	$736	$706	$556
Revenues over (under) Expenditures:	-$367,525	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	146.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,672,080	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,078	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,258,765	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,844,882	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,145,355**	$7,762,020	$1,837,009
Per Capita Debt:	**$630**	$1,174	$528
General Obligation Debt over EAV:	**0.42%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,711,168**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,438**	$1,329	$992
Revenue Collected During FY 08:	**$4,928,456**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,535,246**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,447**	$427	$282
Per Capita Expenditures:	**$1,332**	$403	$271
Operating Income (loss):	**$393,210**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**263.69%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,958,818**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,511**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carmi City

Unit Code: 097/015/30 **County:** WHITE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,590,205

Equalized Assessed Valuation: $40,361,533

Population: 5,626

Employees:

Full Time: 49

Part Time: 48

Salaries Paid: $2,332,473

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,386,391	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,135	$548	$381
Revenue Collected During FY 08:	$3,086,557	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,323,039	$5,218,323	$2,340,819
Per Capita Revenue:	$549	$721	$564
Per Capita Expenditures:	$591	$706	$556
Revenues over (under) Expenditures:	-$236,482	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	215.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,174,845	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,275	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,334,485	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,702,548	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$267,314**	$7,762,020	$1,837,009
Per Capita Debt:	**$48**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,216,912**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,349**	$1,329	$992
Revenue Collected During FY 08:	**$7,097,308**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,053,307**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,262**	$427	$282
Per Capita Expenditures:	**$1,254**	$403	$271
Operating Income (loss):	**$44,001**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**184.11%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,985,977**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,308**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Carol Stream Village

Unit Code: 022/030/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,928,805
Equalized Assessed Valuation:	$1,349,854,780
Population:	40,738
Employees:	
Full Time:	158
Part Time:	38
Salaries Paid:	$12,006,864

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,349,382	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$573	$420	$380
Revenue Collected During FY 08:	$26,377,607	$47,279,441	$36,812,097
Expenditures During FY 08:	$22,738,228	$46,868,184	$35,335,224
Per Capita Revenue:	$647	$910	$884
Per Capita Expenditures:	$558	$894	$899
Revenues over (under) Expenditures:	$3,639,379	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	111.00%	48.74%	43.68%
Ending Fund Balance for FY 08:	$25,238,761	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$620	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,638,977	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$37,302,574	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,895,823**	$74,451,458	$47,444,580
Per Capita Debt:	**$243**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$52,210,271**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,282**	$1,214	$976
Revenue Collected During FY 08:	**$9,173,377**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,803,266**	$16,245,069	$9,219,236
Per Capita Revenue:	**$225**	$312	$227
Per Capita Expenditures:	**$192**	$294	$237
Operating Income (loss):	**$1,370,111**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**686.64%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$53,580,382**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,315**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Carpentersville Village

Unit Code: 045/025/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$47,204,122
Equalized Assessed Valuation:	$684,585,356
Population:	37,527
Employees:	
Full Time:	203
Part Time:	77
Salaries Paid:	$13,442,711

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,658,514	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$257	$420	$380
Revenue Collected During FY 08:	$25,471,939	$47,279,441	$36,812,097
Expenditures During FY 08:	$25,197,866	$46,868,184	$35,335,224
Per Capita Revenue:	$679	$910	$884
Per Capita Expenditures:	$671	$894	$899
Revenues over (under) Expenditures:	$274,073	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	38.01%	48.74%	43.68%
Ending Fund Balance for FY 08:	$9,578,939	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$255	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,069,115	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$4,978,269	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,667,854**	$74,451,458	$47,444,580
Per Capita Debt:	**$817**	$1,334	$1,078
General Obligation Debt over EAV:	**1.87%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$40,256,286**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,073**	$1,214	$976
Revenue Collected During FY 08:	**$5,864,721**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,475,226**	$16,245,069	$9,219,236
Per Capita Revenue:	**$156**	$312	$227
Per Capita Expenditures:	**$199**	$294	$237
Operating Income (loss):	**-$1,610,505**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**575.66%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$43,032,151**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,147**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carrier Mills Village

Unit Code: 082/010/32 **County:** SALINE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $899,955

Equalized Assessed Valuation: $6,648,535

Population: 1,900

Employees:

Full Time: 8

Part Time: 6

Salaries Paid: $277,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$619,201	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$326	$548	$381
Revenue Collected During FY 08:	$518,328	$5,252,094	$2,318,995
Expenditures During FY 08:	$599,865	$5,218,323	$2,340,819
Per Capita Revenue:	$273	$721	$564
Per Capita Expenditures:	$316	$706	$556
Revenues over (under) Expenditures:	-$81,537	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	93.02%	87.61%	68.63%
Ending Fund Balance for FY 08:	$557,967	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$294	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$251,170	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$897,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$472**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,802,301**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$949**	$1,329	$992
Revenue Collected During FY 08:	**$527,949**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$546,911**	$2,427,439	$1,076,743
Per Capita Revenue:	**$278**	$427	$282
Per Capita Expenditures:	**$288**	$403	$271
Operating Income (loss):	**-$18,962**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**326.07%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,783,339**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$939**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carrollton City

Unit Code: 031/010/30 **County:** GREENE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,621,150
Equalized Assessed Valuation:	$22,470,390
Population:	2,605
Employees:	
Full Time:	19
Part Time:	32
Salaries Paid:	$810,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$822,278	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$316	$548	$381
Revenue Collected During FY 08:	$1,253,525	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,200,145	$5,218,323	$2,340,819
Per Capita Revenue:	$481	$721	$564
Per Capita Expenditures:	$461	$706	$556
Revenues over (under) Expenditures:	$53,380	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	$820,220	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$315	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$820,220	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$215,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$83**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,117,202**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,197**	$1,329	$992
Revenue Collected During FY 08:	**$708,785**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$720,042**	$2,427,439	$1,076,743
Per Capita Revenue:	**$272**	$427	$282
Per Capita Expenditures:	**$276**	$403	$271
Operating Income (loss):	**-$11,257**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**439.06%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,161,383**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,214**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carterville City

Unit Code: 100/020/30 **County:** WILLIAMSON

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$13,398,000
Equalized Assessed Valuation:	$67,391,429
Population:	5,374
Employees:	
Full Time:	25
Part Time:	26
Salaries Paid:	$1,237,815

Blended Component Units

Number Submitted = 1

Water & Sewer Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,203,651	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$410	$548	$381
Revenue Collected During FY 08:	$2,853,676	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,211,725	$5,218,323	$2,340,819
Per Capita Revenue:	$531	$721	$564
Per Capita Expenditures:	$412	$706	$556
Revenues over (under) Expenditures:	$641,951	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	125.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,785,987	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$518	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$564,745	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,221,242	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,000,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$186**	$1,174	$528
General Obligation Debt over EAV:	**1.48%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,229,710**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$787**	$1,329	$992
Revenue Collected During FY 08:	**$1,180,228**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,289,497**	$2,427,439	$1,076,743
Per Capita Revenue:	**$220**	$427	$282
Per Capita Expenditures:	**$240**	$403	$271
Operating Income (loss):	**-$109,269**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**320.92%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,138,232**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$770**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carthage City

Unit Code: 034/030/30 **County:** HANCOCK

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,894,777

Equalized Assessed Valuation: $25,414,431

Population: 2,800

Employees:

Full Time: 9

Part Time: 17

Salaries Paid: $292,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$402,421	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$144	$548	$381
Revenue Collected During FY 08:	$989,368	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,051,566	$5,218,323	$2,340,819
Per Capita Revenue:	$353	$721	$564
Per Capita Expenditures:	$376	$706	$556
Revenues over (under) Expenditures:	-$62,198	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$340,223	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$122	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$662,134	$1,203,389	$223,442
Total Unrestricted Net Assets:	$175,500	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,327,011**	$7,762,020	$1,837,009
Per Capita Debt:	**$474**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$915,999**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$327**	$1,329	$992
Revenue Collected During FY 08:	**$693,271**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$656,045**	$2,427,439	$1,076,743
Per Capita Revenue:	**$248**	$427	$282
Per Capita Expenditures:	**$234**	$403	$271
Operating Income (loss):	**$37,226**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**530.63%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,481,192**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,243**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cary Village

Unit Code: 063/015/32 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $17,857,308

Equalized Assessed Valuation: $608,535,933

Population: 18,713

Employees:

Full Time: 73

Part Time: 13

Salaries Paid: $4,887,311

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,577,367	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$298	$548	$381
Revenue Collected During FY 08:	$7,697,139	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,941,322	$5,218,323	$2,340,819
Per Capita Revenue:	$411	$721	$564
Per Capita Expenditures:	$371	$706	$556
Revenues over (under) Expenditures:	$755,817	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,156,894	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$276	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,029,543	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,707,260	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,971,024**	$7,762,020	$1,837,009
Per Capita Debt:	**$640**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$19,550,531**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,045**	$1,329	$992
Revenue Collected During FY 08:	**$4,925,634**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,388,313**	$2,427,439	$1,076,743
Per Capita Revenue:	**$263**	$427	$282
Per Capita Expenditures:	**$235**	$403	$271
Operating Income (loss):	**$537,321**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**454.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,965,101**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,067**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Casey City

Unit Code: 012/010/30 **County:** CLARK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $9,090,800

Equalized Assessed Valuation: $25,530,078

Population: 2,945

Employees:

Full Time: 29

Part Time: 7

Salaries Paid: $1,263,601

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$607,641	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$206	$548	$381
Revenue Collected During FY 08:	$1,654,529	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,578,386	$5,218,323	$2,340,819
Per Capita Revenue:	$562	$721	$564
Per Capita Expenditures:	$536	$706	$556
Revenues over (under) Expenditures:	$76,143	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	40.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$644,383	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$219	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$128,750	$1,203,389	$223,442
Total Unrestricted Net Assets:	$865,045	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,335,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,812**	$1,174	$528
General Obligation Debt over EAV:	**0.92%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,491,719**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,525**	$1,329	$992
Revenue Collected During FY 08:	**$2,916,030**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,148,655**	$2,427,439	$1,076,743
Per Capita Revenue:	**$990**	$427	$282
Per Capita Expenditures:	**$730**	$403	$271
Operating Income (loss):	**$767,375**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**258.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,555,666**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,886**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Caseyville Village

Unit Code: 088/030/32 **County:** ST. CLAIR

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,637,857
Equalized Assessed Valuation:	$30,225,882
Population:	4,297
Employees:	
Full Time:	35
Part Time:	26
Salaries Paid:	$1,836,843

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,843,287	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$662	$548	$381
Revenue Collected During FY 08:	$3,616,542	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,686,939	$5,218,323	$2,340,819
Per Capita Revenue:	$842	$721	$564
Per Capita Expenditures:	$858	$706	$556
Revenues over (under) Expenditures:	-$70,397	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.16%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,697,499	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$628	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,468,633	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,398,533**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,024**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,344,016**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,011**	$1,329	$992
Revenue Collected During FY 08:	**$2,923,350**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,826,740**	$2,427,439	$1,076,743
Per Capita Revenue:	**$680**	$427	$282
Per Capita Expenditures:	**$658**	$403	$271
Operating Income (loss):	**$96,610**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.45%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,535,626**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,056**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Catlin Village

Unit Code: 092/025/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,236,786

Equalized Assessed Valuation: $20,867,368

Population: 2,087

Employees:

Full Time: 5

Part Time: 10

Salaries Paid: $258,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$990,306	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$475	$548	$381
Revenue Collected During FY 08:	$594,506	$5,252,094	$2,318,995
Expenditures During FY 08:	$465,160	$5,218,323	$2,340,819
Per Capita Revenue:	$285	$721	$564
Per Capita Expenditures:	$223	$706	$556
Revenues over (under) Expenditures:	$129,346	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	239.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,116,166	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$535	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,255	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,064,911	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$486,850**	$7,762,020	$1,837,009
Per Capita Debt:	**$233**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,918,153**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$919**	$1,329	$992
Revenue Collected During FY 08:	**$488,066**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$515,648**	$2,427,439	$1,076,743
Per Capita Revenue:	**$234**	$427	$282
Per Capita Expenditures:	**$247**	$403	$271
Operating Income (loss):	**-$27,582**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**367.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,894,057**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$908**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cave-In-Rock Village

Unit Code: 035/010/32 **County:** HARDIN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$105,445
Equalized Assessed Valuation:	$1,424,795
Population:	500
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$28,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$13,534**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$27**	$666	$444
Revenue Collected During FY 08:	**$280,075**	$254,229	$117,702
Expenditures During FY 08:	**$251,782**	$232,039	$106,311
Per Capita Revenue:	**$560**	$581	$283
Per Capita Expenditures:	**$504**	$540	$267
Revenues over (under) Expenditures:	**$28,293**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**22.01%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$55,413**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$111**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$55,413**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$206,000**	$385,902	$36,500
Per Capita Debt:	**$412**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$437,285**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$875**	$2,071	$745
Revenue Collected During FY 08:	**$83,290**	$206,165	$79,162
Expenditures During FY 08:	**$91,402**	$201,484	$88,676
Per Capita Revenue:	**$167**	$520	$198
Per Capita Expenditures:	**$183**	$519	$219
Operating Income (loss):	**-$8,112**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**465.62%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$425,587**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$851**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cedar Point Village

Unit Code: 050/010/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $205,179

Equalized Assessed Valuation: $2,800,956

Population: 262

Employees:

Full Time:

Part Time: 16

Salaries Paid: $35,232

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,103	$266,951	$169,639
Per Capita Beginning Fund Balance:	$84	$666	$444
Revenue Collected During FY 08:	$78,440	$254,229	$117,702
Expenditures During FY 08:	$72,282	$232,039	$106,311
Per Capita Revenue:	$299	$581	$283
Per Capita Expenditures:	$276	$540	$267
Revenues over (under) Expenditures:	$6,158	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	39.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$28,336	$280,303	$171,795
Per Capita Ending Fund Balance:	$108	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,887	$37,131	$
Total Unrestricted Net Assets:	$26,449	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$176,959**	$385,902	$36,500
Per Capita Debt:	**$675**	$841	$106
General Obligation Debt over EAV:	**5.74%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$604,413**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,307**	$2,071	$745
Revenue Collected During FY 08:	**$72,780**	$206,165	$79,162
Expenditures During FY 08:	**$96,193**	$201,484	$88,676
Per Capita Revenue:	**$278**	$520	$198
Per Capita Expenditures:	**$367**	$519	$219
Operating Income (loss):	**-$23,413**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**603.92%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$580,925**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,217**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cedarville Village

Unit Code: 089/010/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,196,738

Equalized Assessed Valuation: $8,030,209

Population: 700

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: $103,556

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$552,276	$266,951	$169,639
Per Capita Beginning Fund Balance:	$789	$666	$444
Revenue Collected During FY 08:	$308,586	$254,229	$117,702
Expenditures During FY 08:	$209,540	$232,039	$106,311
Per Capita Revenue:	$441	$581	$283
Per Capita Expenditures:	$299	$540	$267
Revenues over (under) Expenditures:	$99,046	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	310.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$651,322	$280,303	$171,795
Per Capita Ending Fund Balance:	$930	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,165	$37,131	$
Total Unrestricted Net Assets:	$602,157	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$437,509**	$385,902	$36,500
Per Capita Debt:	**$625**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$519,316**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$742**	$2,071	$745
Revenue Collected During FY 08:	**$184,833**	$206,165	$79,162
Expenditures During FY 08:	**$170,652**	$201,484	$88,676
Per Capita Revenue:	**$264**	$520	$198
Per Capita Expenditures:	**$244**	$519	$219
Operating Income (loss):	**$14,181**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**312.62%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$533,497**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$762**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Central City Village

Unit Code: 058/015/32 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$870,600
Equalized Assessed Valuation:	$4,013,122
Population:	1,371
Employees:	
Full Time:	3
Part Time:	25
Salaries Paid:	$258,548

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$611,439	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$446	$548	$381
Revenue Collected During FY 08:	$495,817	$5,252,094	$2,318,995
Expenditures During FY 08:	$458,067	$5,218,323	$2,340,819
Per Capita Revenue:	$362	$721	$564
Per Capita Expenditures:	$334	$706	$556
Revenues over (under) Expenditures:	$37,750	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	139.66%	87.61%	68.63%
Ending Fund Balance for FY 08:	$639,750	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$467	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,653	$1,203,389	$223,442
Total Unrestricted Net Assets:	$614,097	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,141,366	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$833	$1,329	$992
Revenue Collected During FY 08:	$128,392	$2,601,339	$1,061,685
Expenditures During FY 08:	$224,472	$2,427,439	$1,076,743
Per Capita Revenue:	$94	$427	$282
Per Capita Expenditures:	$164	$403	$271
Operating Income (loss):	-$96,080	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	469.87%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,054,725	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$769	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Centreville City

Unit Code: 088/035/30 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,828,240
Equalized Assessed Valuation:	$9,206,580
Population:	5,900
Employees:	
Full Time:	40
Part Time:	5
Salaries Paid:	$971,769

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$648,333**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$110**	$548	$381
Revenue Collected During FY 08:	**$2,775,781**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$2,654,960**	$5,218,323	$2,340,819
Per Capita Revenue:	**$470**	$721	$564
Per Capita Expenditures:	**$450**	$706	$556
Revenues over (under) Expenditures:	**$120,821**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**28.97%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$769,154**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$130**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$769,154**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$773,931**	$7,762,020	$1,837,009
Per Capita Debt:	**$131**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$184,033**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$31**	$1,329	$992
Revenue Collected During FY 08:	**$45,730**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$58,257**	$2,427,439	$1,076,743
Per Capita Revenue:	**$8**	$427	$282
Per Capita Expenditures:	**$10**	$403	$271
Operating Income (loss):	**-$12,527**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-337.40%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$196,560**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$33**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cerro Gordo Village

Unit Code: 074/020/32 **County:** PIATT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,088,735
Equalized Assessed Valuation:	$11,797,787
Population:	1,436
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$182,082

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$225,829	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$157	$548	$381
Revenue Collected During FY 08:	$375,676	$5,252,094	$2,318,995
Expenditures During FY 08:	$371,170	$5,218,323	$2,340,819
Per Capita Revenue:	$262	$721	$564
Per Capita Expenditures:	$258	$706	$556
Revenues over (under) Expenditures:	$4,506	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	62.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$230,335	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$160	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$119,440	$1,203,389	$223,442
Total Unrestricted Net Assets:	$110,894	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$90,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$63**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,744,307**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,911**	$1,329	$992
Revenue Collected During FY 08:	**$336,964**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$322,261**	$2,427,439	$1,076,743
Per Capita Revenue:	**$235**	$427	$282
Per Capita Expenditures:	**$224**	$403	$271
Operating Income (loss):	**$14,703**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**856.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,759,010**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,921**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chadwick Village

Unit Code: 008/010/32 **County:** CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $627,500

Equalized Assessed Valuation: $4,953,935

Population: 1,214

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: $77,871

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$523,860	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$432	$548	$381
Revenue Collected During FY 08:	$237,587	$5,252,094	$2,318,995
Expenditures During FY 08:	$173,790	$5,218,323	$2,340,819
Per Capita Revenue:	$196	$721	$564
Per Capita Expenditures:	$143	$706	$556
Revenues over (under) Expenditures:	$63,797	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	338.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$587,657	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$484	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$377,838	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$42,177**	$7,762,020	$1,837,009
Per Capita Debt:	**$35**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,059,059**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$872**	$1,329	$992
Revenue Collected During FY 08:	**$169,897**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$170,796**	$2,427,439	$1,076,743
Per Capita Revenue:	**$140**	$427	$282
Per Capita Expenditures:	**$141**	$403	$271
Operating Income (loss):	**-$899**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**619.55%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,058,160**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$872**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Champaign City

Unit Code: 010/020/30 **County:** CHAMPAIGN

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$134,080,104
Equalized Assessed Valuation:	$1,447,713,412
Population:	75,254
Employees:	
Full Time:	515
Part Time:	86
Salaries Paid:	$34,987,137

Blended Component Units

Number Submitted = 2

Champaign Fire Pension
Champaign Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$29,294,903	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$389	$420	$380
Revenue Collected During FY 08:	$76,815,247	$47,279,441	$36,812,097
Expenditures During FY 08:	$63,752,313	$46,868,184	$35,335,224
Per Capita Revenue:	$1,021	$910	$884
Per Capita Expenditures:	$847	$894	$899
Revenues over (under) Expenditures:	$13,062,934	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	47.67%	48.74%	43.68%
Ending Fund Balance for FY 08:	$30,388,496	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$404	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,290,768	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$22,308,092	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$66,091,495**	$74,451,458	$47,444,580
Per Capita Debt:	**$878**	$1,334	$1,078
General Obligation Debt over EAV:	**4.10%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$43,586,816**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$579**	$1,214	$976
Revenue Collected During FY 08:	**$5,070,563**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$3,573,659**	$16,245,069	$9,219,236
Per Capita Revenue:	**$67**	$312	$227
Per Capita Expenditures:	**$47**	$294	$237
Operating Income (loss):	**$1,496,904**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1294.99%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$46,278,374**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$615**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chandlerville Village

Unit Code: 009/025/32 **County:** CASS

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $976,402

Equalized Assessed Valuation: $2,937,035

Population: 690

Employees:

Full Time: 3

Part Time: 14

Salaries Paid: $91,299

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$384,968	$266,951	$169,639
Per Capita Beginning Fund Balance:	$558	$666	$444
Revenue Collected During FY 08:	$199,072	$254,229	$117,702
Expenditures During FY 08:	$212,627	$232,039	$106,311
Per Capita Revenue:	$289	$581	$283
Per Capita Expenditures:	$308	$540	$267
Revenues over (under) Expenditures:	-$13,555	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	187.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	$397,713	$280,303	$171,795
Per Capita Ending Fund Balance:	$576	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,096	$37,131	$
Total Unrestricted Net Assets:	$387,617	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$144,632**	$385,902	$36,500
Per Capita Debt:	**$210**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$295,513**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$428**	$2,071	$745
Revenue Collected During FY 08:	**$138,906**	$206,165	$79,162
Expenditures During FY 08:	**$126,662**	$201,484	$88,676
Per Capita Revenue:	**$201**	$520	$198
Per Capita Expenditures:	**$184**	$519	$219
Operating Income (loss):	**$12,244**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**280.45%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$355,218**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$515**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Channahon City

Unit Code: 099/025/30 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,732,736
Equalized Assessed Valuation:	$348,600,774
Population:	12,686
Employees:	
Full Time:	60
Part Time:	22
Salaries Paid:	$3,005,543

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,339,067	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$815	$548	$381
Revenue Collected During FY 08:	$27,763,255	$5,252,094	$2,318,995
Expenditures During FY 08:	$27,887,866	$5,218,323	$2,340,819
Per Capita Revenue:	$2,188	$721	$564
Per Capita Expenditures:	$2,198	$706	$556
Revenues over (under) Expenditures:	-$124,611	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$12,255,939	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$966	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$346,358	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,889,917	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,659,799**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,180**	$1,174	$528
General Obligation Debt over EAV:	**3.42%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$21,728,054**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,713**	$1,329	$992
Revenue Collected During FY 08:	**$3,473,624**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,049,123**	$2,427,439	$1,076,743
Per Capita Revenue:	**$274**	$427	$282
Per Capita Expenditures:	**$240**	$403	$271
Operating Income (loss):	**$424,501**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**743.27%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,663,235**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,786**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chapin Village

Unit Code: 069/010/32 **County:** MORGAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $575,000

Equalized Assessed Valuation: $4,028,632

Population: 592

Employees:

Full Time: 1

Part Time: 16

Salaries Paid: $84,147

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$191,017	$266,951	$169,639
Per Capita Beginning Fund Balance:	$323	$666	$444
Revenue Collected During FY 08:	$228,262	$254,229	$117,702
Expenditures During FY 08:	$192,308	$232,039	$106,311
Per Capita Revenue:	$386	$581	$283
Per Capita Expenditures:	$325	$540	$267
Revenues over (under) Expenditures:	$35,954	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	118.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$226,971	$280,303	$171,795
Per Capita Ending Fund Balance:	$383	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$226,837	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,005,609	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,699	$2,071	$745
Revenue Collected During FY 08:	$133,885	$206,165	$79,162
Expenditures During FY 08:	$148,431	$201,484	$88,676
Per Capita Revenue:	$226	$520	$198
Per Capita Expenditures:	$251	$519	$219
Operating Income (loss):	-$14,546	$4,680	$
Ratio of Retained Earnings to Expenditures:	667.69%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$991,063	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,674	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Charleston City

Unit Code: 015/015/30 **County:** COLES

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,441,918
Equalized Assessed Valuation:	$171,793,810
Population:	21,040
Employees:	
Full Time:	142
Part Time:	69
Salaries Paid:	$7,551,501

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,026,777	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$239	$548	$381
Revenue Collected During FY 08:	$14,249,348	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,481,881	$5,218,323	$2,340,819
Per Capita Revenue:	$677	$721	$564
Per Capita Expenditures:	$688	$706	$556
Revenues over (under) Expenditures:	-$232,533	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,658,680	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$221	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,102,763	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,637,911	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,092,153**	$7,762,020	$1,837,009
Per Capita Debt:	**$860**	$1,174	$528
General Obligation Debt over EAV:	**9.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,122,761**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,051**	$1,329	$992
Revenue Collected During FY 08:	**$4,555,445**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,164,255**	$2,427,439	$1,076,743
Per Capita Revenue:	**$217**	$427	$282
Per Capita Expenditures:	**$198**	$403	$271
Operating Income (loss):	**$391,190**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**534.94%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,276,228**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,059**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatham Village
Unit Code:	083/030/32
County:	SANGAMON
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,131,196
Equalized Assessed Valuation:	$170,771,919
Population:	10,293
Employees:	
Full Time:	53
Part Time:	14
Salaries Paid:	$2,780,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,326,274	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$129	$548	$381
Revenue Collected During FY 08:	$4,157,143	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,699,483	$5,218,323	$2,340,819
Per Capita Revenue:	$404	$721	$564
Per Capita Expenditures:	$359	$706	$556
Revenues over (under) Expenditures:	$457,660	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	44.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,645,416	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$160	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,276,584	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$464,693	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,340,349**	$7,762,020	$1,837,009
Per Capita Debt:	**$810**	$1,174	$528
General Obligation Debt over EAV:	**0.16%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,601,428**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,516**	$1,329	$992
Revenue Collected During FY 08:	**$8,904,246**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,979,656**	$2,427,439	$1,076,743
Per Capita Revenue:	**$865**	$427	$282
Per Capita Expenditures:	**$872**	$403	$271
Operating Income (loss):	**-$75,410**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**176.37%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,837,193**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,539**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chatsworth Town

Unit Code: 053/015/31 **County:** LIVINGSTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$631,613
Equalized Assessed Valuation:	$8,577,498
Population:	1,182
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	$120,479

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$162,332	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$137	$548	$381
Revenue Collected During FY 08:	$388,107	$5,252,094	$2,318,995
Expenditures During FY 08:	$360,001	$5,218,323	$2,340,819
Per Capita Revenue:	$328	$721	$564
Per Capita Expenditures:	$305	$706	$556
Revenues over (under) Expenditures:	$28,106	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$106,123	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$90	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$155,508	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,362,521	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,999	$1,329	$992
Revenue Collected During FY 08:	$351,956	$2,601,339	$1,061,685
Expenditures During FY 08:	$429,212	$2,427,439	$1,076,743
Per Capita Revenue:	$298	$427	$282
Per Capita Expenditures:	$363	$403	$271
Operating Income (loss):	-$77,256	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	554.90%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,381,698	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$2,015	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chebanse Village

Unit Code: 038/025/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,951,150
Equalized Assessed Valuation:	$13,719,426
Population:	1,148
Employees:	
Full Time:	2
Part Time:	17
Salaries Paid:	$224,419

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$397,660	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$346	$548	$381
Revenue Collected During FY 08:	$338,156	$5,252,094	$2,318,995
Expenditures During FY 08:	$361,336	$5,218,323	$2,340,819
Per Capita Revenue:	$295	$721	$564
Per Capita Expenditures:	$315	$706	$556
Revenues over (under) Expenditures:	-$23,180	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	106.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$386,107	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$336	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$386,107	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,111,160**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,581**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,443,453**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,871**	$1,329	$992
Revenue Collected During FY 08:	**$559,748**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$146,988**	$2,427,439	$1,076,743
Per Capita Revenue:	**$488**	$427	$282
Per Capita Expenditures:	**$128**	$403	$271
Operating Income (loss):	**$412,760**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**3315.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,872,888**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,245**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chenoa City

Unit Code: 064/035/30 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,248,420
Equalized Assessed Valuation:	$19,470,101
Population:	1,814
Employees:	
Full Time:	9
Part Time:	27
Salaries Paid:	$395,084

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$718,031	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$396	$548	$381
Revenue Collected During FY 08:	$950,657	$5,252,094	$2,318,995
Expenditures During FY 08:	$841,537	$5,218,323	$2,340,819
Per Capita Revenue:	$524	$721	$564
Per Capita Expenditures:	$464	$706	$556
Revenues over (under) Expenditures:	$109,120	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	95.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$803,972	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$443	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$974,629	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$103,203**	$7,762,020	$1,837,009
Per Capita Debt:	**$57**	$1,174	$528
General Obligation Debt over EAV:	**0.27%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,980,680**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,643**	$1,329	$992
Revenue Collected During FY 08:	**$532,975**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$607,896**	$2,427,439	$1,076,743
Per Capita Revenue:	**$294**	$427	$282
Per Capita Expenditures:	**$335**	$403	$271
Operating Income (loss):	**-$74,921**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**481.82%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,928,938**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,615**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cherry Village
Unit Code:	006/025/32
County:	BUREAU
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$290,500
Equalized Assessed Valuation:	$5,357,530
Population:	509
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$27,005

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$237,525	$266,951	$169,639
Per Capita Beginning Fund Balance:	$467	$666	$444
Revenue Collected During FY 08:	$166,648	$254,229	$117,702
Expenditures During FY 08:	$223,407	$232,039	$106,311
Per Capita Revenue:	$327	$581	$283
Per Capita Expenditures:	$439	$540	$267
Revenues over (under) Expenditures:	-$56,759	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	80.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	$180,766	$280,303	$171,795
Per Capita Ending Fund Balance:	$355	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,825	$37,131	$
Total Unrestricted Net Assets:	$163,941	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$229,854	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$452	$2,071	$745
Revenue Collected During FY 08:	$39,635	$206,165	$79,162
Expenditures During FY 08:	$60,576	$201,484	$88,676
Per Capita Revenue:	$78	$520	$198
Per Capita Expenditures:	$119	$519	$219
Operating Income (loss):	-$20,941	$4,680	$
Ratio of Retained Earnings to Expenditures:	344.88%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$208,913	$751,204	$341,980
Per Capita Ending Retained Earnings:	$410	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cherry Valley Village

Unit Code: 101/010/32 **County:** WINNEBAGO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $8,217,109

Equalized Assessed Valuation: $92,841,328

Population: 2,260

Employees:

Full Time: 26

Part Time: 19

Salaries Paid: $1,451,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,086,975	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$923	$548	$381
Revenue Collected During FY 08:	$4,529,279	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,459,820	$5,218,323	$2,340,819
Per Capita Revenue:	$2,004	$721	$564
Per Capita Expenditures:	$1,531	$706	$556
Revenues over (under) Expenditures:	$1,069,459	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	59.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,075,360	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$918	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,267,194	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,216,090	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,065,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,569**	$1,174	$528
General Obligation Debt over EAV:	**8.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,720,810**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,646**	$1,329	$992
Revenue Collected During FY 08:	**$1,138,634**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,125,619**	$2,427,439	$1,076,743
Per Capita Revenue:	**$504**	$427	$282
Per Capita Expenditures:	**$498**	$403	$271
Operating Income (loss):	**$13,015**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**331.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,733,825**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,652**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chester City
Unit Code:	079/015/30
County:	RANDOLPH
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,840,085
Equalized Assessed Valuation:	$41,231,303
Population:	8,378
Employees:	
Full Time:	47
Part Time:	56
Salaries Paid:	$2,327,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,908,471	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$467	$548	$381
Revenue Collected During FY 08:	$3,649,035	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,537,048	$5,218,323	$2,340,819
Per Capita Revenue:	$436	$721	$564
Per Capita Expenditures:	$422	$706	$556
Revenues over (under) Expenditures:	$111,987	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	105.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,723,958	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$444	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,401,773	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,142,502	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,478,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,131**	$1,174	$528
General Obligation Debt over EAV:	**20.65%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,538,456**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,616**	$1,329	$992
Revenue Collected During FY 08:	**$6,679,006**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,381,597**	$2,427,439	$1,076,743
Per Capita Revenue:	**$797**	$427	$282
Per Capita Expenditures:	**$762**	$403	$271
Operating Income (loss):	**$297,409**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**221.45%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,132,365**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,687**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Chesterfield Village

Unit Code: 056/030/32 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$175,000
Equalized Assessed Valuation:	$1,384,904
Population:	300
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$16,494

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,055	$266,951	$169,639
Per Capita Beginning Fund Balance:	$124	$666	$444
Revenue Collected During FY 08:	$60,198	$254,229	$117,702
Expenditures During FY 08:	$57,543	$232,039	$106,311
Per Capita Revenue:	$201	$581	$283
Per Capita Expenditures:	$192	$540	$267
Revenues over (under) Expenditures:	$2,655	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	76.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$43,884	$280,303	$171,795
Per Capita Ending Fund Balance:	$146	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,292	$37,131	$
Total Unrestricted Net Assets:	$36,620	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$203,824**	$385,902	$36,500
Per Capita Debt:	**$679**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$819,846**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,733**	$2,071	$745
Revenue Collected During FY 08:	**$68,649**	$206,165	$79,162
Expenditures During FY 08:	**$90,585**	$201,484	$88,676
Per Capita Revenue:	**$229**	$520	$198
Per Capita Expenditures:	**$302**	$519	$219
Operating Income (loss):	**-$21,936**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**854.15%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$773,736**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,579**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Chicago Heights City

Unit Code: 016/105/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$51,577,995
Equalized Assessed Valuation:	$447,210,578
Population:	31,055
Employees:	
Full Time:	269
Part Time:	20
Salaries Paid:	$16,803,714

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,662,469	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$182	$420	$380
Revenue Collected During FY 08:	$29,025,268	$47,279,441	$36,812,097
Expenditures During FY 08:	$28,707,465	$46,868,184	$35,335,224
Per Capita Revenue:	$935	$910	$884
Per Capita Expenditures:	$924	$894	$899
Revenues over (under) Expenditures:	$317,803	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	15.72%	48.74%	43.68%
Ending Fund Balance for FY 08:	$4,513,918	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$145	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,585,047	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$41,864,631	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$51,306,758**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,652**	$1,334	$1,078
General Obligation Debt over EAV:	**9.67%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,604,299**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$438**	$1,214	$976
Revenue Collected During FY 08:	**$8,014,360**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,181,533**	$16,245,069	$9,219,236
Per Capita Revenue:	**$258**	$312	$227
Per Capita Expenditures:	**$199**	$294	$237
Operating Income (loss):	**$1,832,827**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**231.62%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$14,317,438**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$461**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chicago Ridge Village

Unit Code: 016/110/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,078,027
Equalized Assessed Valuation:	$377,506,569
Population:	14,127
Employees:	
Full Time:	108
Part Time:	68
Salaries Paid:	$7,124,772

Blended Component Units

Number Submitted = 2

Fire Fighters' Pension Fund

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,490,050	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$389	$548	$381
Revenue Collected During FY 08:	$14,769,798	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,273,961	$5,218,323	$2,340,819
Per Capita Revenue:	$1,046	$721	$564
Per Capita Expenditures:	$1,010	$706	$556
Revenues over (under) Expenditures:	$495,837	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,824,576	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$342	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$218,717	$1,203,389	$223,442
Total Unrestricted Net Assets:	$8,567,417	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,081,009**	$7,762,020	$1,837,009
Per Capita Debt:	**$926**	$1,174	$528
General Obligation Debt over EAV:	**2.28%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,866,620**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$415**	$1,329	$992
Revenue Collected During FY 08:	**$1,954,873**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,646,615**	$2,427,439	$1,076,743
Per Capita Revenue:	**$138**	$427	$282
Per Capita Expenditures:	**$187**	$403	$271
Operating Income (loss):	**-$691,742**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**195.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,174,878**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$366**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chillicothe City

Unit Code: 072/025/30 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,248,755
Equalized Assessed Valuation:	$79,621,447
Population:	5,959
Employees:	
Full Time:	25
Part Time:	14
Salaries Paid:	$1,370,435

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,360,984	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$564	$548	$381
Revenue Collected During FY 08:	$3,183,568	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,003,244	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$504	$706	$556
Revenues over (under) Expenditures:	$180,324	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	117.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,541,308	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$594	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,405,623	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,723,535	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,942,803**	$7,762,020	$1,837,009
Per Capita Debt:	**$326**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,650,433**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$277**	$1,329	$992
Revenue Collected During FY 08:	**$770,336**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$743,850**	$2,427,439	$1,076,743
Per Capita Revenue:	**$129**	$427	$282
Per Capita Expenditures:	**$125**	$403	$271
Operating Income (loss):	**$26,486**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**225.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,676,919**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$281**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Chrisman City

Unit Code: 023/015/30 **County:** EDGAR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$841,883
Equalized Assessed Valuation:	$7,459,302
Population:	1,318
Employees:	
Full Time:	5
Part Time:	14
Salaries Paid:	$238,143

Blended Component Units

Number Submitted = 1

Chrisman City

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$266,030	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$202	$548	$381
Revenue Collected During FY 08:	$393,100	$5,252,094	$2,318,995
Expenditures During FY 08:	$351,577	$5,218,323	$2,340,819
Per Capita Revenue:	$298	$721	$564
Per Capita Expenditures:	$267	$706	$556
Revenues over (under) Expenditures:	$41,523	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	89.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$314,357	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$239	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$107,141	$1,203,389	$223,442
Total Unrestricted Net Assets:	$207,216	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,942,553	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,474	$1,329	$992
Revenue Collected During FY 08:	$271,477	$2,601,339	$1,061,685
Expenditures During FY 08:	$310,379	$2,427,439	$1,076,743
Per Capita Revenue:	$206	$427	$282
Per Capita Expenditures:	$235	$403	$271
Operating Income (loss):	-$38,902	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	611.14%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,896,847	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,439	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Christopher City

Unit Code: 028/020/30 **County:** FRANKLIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,458,700

Equalized Assessed Valuation: $12,933,480

Population: 2,885

Employees:

Full Time: 20

Part Time: 12

Salaries Paid: $406,128

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$914,547	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$317	$548	$381
Revenue Collected During FY 08:	$1,544,504	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,336,391	$5,218,323	$2,340,819
Per Capita Revenue:	$535	$721	$564
Per Capita Expenditures:	$463	$706	$556
Revenues over (under) Expenditures:	$208,113	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$963,207	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$334	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$395,636	$1,203,389	$223,442
Total Unrestricted Net Assets:	$306,798	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$240,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$83**	$1,174	$528
General Obligation Debt over EAV:	**1.86%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,019,845**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,393**	$1,329	$992
Revenue Collected During FY 08:	**$834,594**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$875,306**	$2,427,439	$1,076,743
Per Capita Revenue:	**$289**	$427	$282
Per Capita Expenditures:	**$303**	$403	$271
Operating Income (loss):	**-$40,712**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**479.33%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,195,626**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,454**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cisco Village

Unit Code: 074/025/32 **County:** PIATT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $285,000

Equalized Assessed Valuation: $3,134,125

Population: 289

Employees:

Full Time:

Part Time: 12

Salaries Paid: $23,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$376,272	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,302	$666	$444
Revenue Collected During FY 08:	$93,228	$254,229	$117,702
Expenditures During FY 08:	$151,774	$232,039	$106,311
Per Capita Revenue:	$323	$581	$283
Per Capita Expenditures:	$525	$540	$267
Revenues over (under) Expenditures:	-$58,546	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	204.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$310,755	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,075	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$255,684	$37,131	$
Total Unrestricted Net Assets:	$55,071	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$246,737	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$854	$2,071	$745
Revenue Collected During FY 08:	$35,554	$206,165	$79,162
Expenditures During FY 08:	$51,392	$201,484	$88,676
Per Capita Revenue:	$123	$520	$198
Per Capita Expenditures:	$178	$519	$219
Operating Income (loss):	-$15,838	$4,680	$
Ratio of Retained Earnings to Expenditures:	452.68%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$232,639	$751,204	$341,980
Per Capita Ending Retained Earnings:	$805	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cisne Village

Unit Code: 096/010/32 **County:** WAYNE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,236,000
Equalized Assessed Valuation:	$2,902,876
Population:	673
Employees:	
Full Time:	11
Part Time:	5
Salaries Paid:	$122,590

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$159,697	$266,951	$169,639
Per Capita Beginning Fund Balance:	$237	$666	$444
Revenue Collected During FY 08:	$181,046	$254,229	$117,702
Expenditures During FY 08:	$137,782	$232,039	$106,311
Per Capita Revenue:	$269	$581	$283
Per Capita Expenditures:	$205	$540	$267
Revenues over (under) Expenditures:	$43,264	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	147.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$202,961	$280,303	$171,795
Per Capita Ending Fund Balance:	$302	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,530	$37,131	$
Total Unrestricted Net Assets:	$191,235	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$208,000**	$385,902	$36,500
Per Capita Debt:	**$309**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,343,442**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,996**	$2,071	$745
Revenue Collected During FY 08:	**$561,422**	$206,165	$79,162
Expenditures During FY 08:	**$532,795**	$201,484	$88,676
Per Capita Revenue:	**$834**	$520	$198
Per Capita Expenditures:	**$792**	$519	$219
Operating Income (loss):	**$28,627**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**257.52%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,372,069**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,039**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Claremont Village

Unit Code: 080/015/32 **County:** RICHLAND

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $109,000

Equalized Assessed Valuation: $1,090,883

Population: 861

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$82,962	$266,951	$169,639
Per Capita Beginning Fund Balance:	$96	$666	$444
Revenue Collected During FY 08:	$46,633	$254,229	$117,702
Expenditures During FY 08:	$31,526	$232,039	$106,311
Per Capita Revenue:	$54	$581	$283
Per Capita Expenditures:	$37	$540	$267
Revenues over (under) Expenditures:	$15,107	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	311.07%	286.45%	165.93%
Ending Fund Balance for FY 08:	$98,068	$280,303	$171,795
Per Capita Ending Fund Balance:	$114	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,086	$37,131	$
Total Unrestricted Net Assets:	$68,845	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$115,000**	$385,902	$36,500
Per Capita Debt:	**$134**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$300,391**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$349**	$2,071	$745
Revenue Collected During FY 08:	**$39,184**	$206,165	$79,162
Expenditures During FY 08:	**$50,171**	$201,484	$88,676
Per Capita Revenue:	**$46**	$520	$198
Per Capita Expenditures:	**$58**	$519	$219
Operating Income (loss):	**-$10,987**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**576.83%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$289,403**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$336**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clarendon Hills Village
Unit Code:	022/035/32
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,968,082
Equalized Assessed Valuation:	$528,132,180
Population:	7,610
Employees:	
Full Time:	36
Part Time:	56
Salaries Paid:	$3,244,576

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,649,003	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$348	$548	$381
Revenue Collected During FY 08:	$6,195,264	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,435,214	$5,218,323	$2,340,819
Per Capita Revenue:	$814	$721	$564
Per Capita Expenditures:	$714	$706	$556
Revenues over (under) Expenditures:	$760,050	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	59.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,216,835	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$423	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$997,968	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,819,956	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,575,725**	$7,762,020	$1,837,009
Per Capita Debt:	**$733**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,450,053**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$979**	$1,329	$992
Revenue Collected During FY 08:	**$2,380,269**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,556,085**	$2,427,439	$1,076,743
Per Capita Revenue:	**$313**	$427	$282
Per Capita Expenditures:	**$204**	$403	$271
Operating Income (loss):	**$824,184**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**560.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,722,406**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,146**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clay City Village

Unit Code: 013/010/32 **County:** CLAY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,980,830

Equalized Assessed Valuation: $4,593,963

Population: 948

Employees:

Full Time: 4

Part Time: 6

Salaries Paid: $207,510

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$741,992	$266,951	$169,639
Per Capita Beginning Fund Balance:	$783	$666	$444
Revenue Collected During FY 08:	$417,784	$254,229	$117,702
Expenditures During FY 08:	$347,800	$232,039	$106,311
Per Capita Revenue:	$441	$581	$283
Per Capita Expenditures:	$367	$540	$267
Revenues over (under) Expenditures:	$69,984	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	233.46%	286.45%	165.93%
Ending Fund Balance for FY 08:	$811,976	$280,303	$171,795
Per Capita Ending Fund Balance:	$857	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$811,976	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$915,000**	$385,902	$36,500
Per Capita Debt:	**$965**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$285,957**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$302**	$2,071	$745
Revenue Collected During FY 08:	**$842,866**	$206,165	$79,162
Expenditures During FY 08:	**$792,770**	$201,484	$88,676
Per Capita Revenue:	**$889**	$520	$198
Per Capita Expenditures:	**$836**	$519	$219
Operating Income (loss):	**$50,096**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**42.39%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$336,053**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$354**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clayton Village

Unit Code: 001/015/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $307,538

Equalized Assessed Valuation: $3,532,702

Population: 834

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: $81,189

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$442,083	$266,951	$169,639
Per Capita Beginning Fund Balance:	$530	$666	$444
Revenue Collected During FY 08:	$225,067	$254,229	$117,702
Expenditures During FY 08:	$165,825	$232,039	$106,311
Per Capita Revenue:	$270	$581	$283
Per Capita Expenditures:	$199	$540	$267
Revenues over (under) Expenditures:	$59,242	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	302.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$501,325	$280,303	$171,795
Per Capita Ending Fund Balance:	$601	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,380	$37,131	$
Total Unrestricted Net Assets:	$417,945	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$92,313	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$111	$2,071	$745
Revenue Collected During FY 08:	$177,145	$206,165	$79,162
Expenditures During FY 08:	$136,494	$201,484	$88,676
Per Capita Revenue:	$212	$520	$198
Per Capita Expenditures:	$164	$519	$219
Operating Income (loss):	$40,651	$4,680	$
Ratio of Retained Earnings to Expenditures:	97.41%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$132,964	$751,204	$341,980
Per Capita Ending Retained Earnings:	$159	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clear Lake Village

Unit Code: 083/035/32 **County:** SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $115,000

Equalized Assessed Valuation: $1,742,222

Population: 262

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$145,922	$266,951	$169,639
Per Capita Beginning Fund Balance:	$557	$666	$444
Revenue Collected During FY 08:	$44,567	$254,229	$117,702
Expenditures During FY 08:	$43,872	$232,039	$106,311
Per Capita Revenue:	$170	$581	$283
Per Capita Expenditures:	$167	$540	$267
Revenues over (under) Expenditures:	$695	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	334.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$146,617	$280,303	$171,795
Per Capita Ending Fund Balance:	$560	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$17,000	$2,724	$
Total Unreserved Funds:	$129,616	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$5,869	$385,902	$36,500
Per Capita Debt:	$22	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cleveland Village

Unit Code: 037/040/32 **County:** HENRY

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $105,240

Equalized Assessed Valuation: $1,893,417

Population: 253

Employees:

Full Time:

Part Time: 8

Salaries Paid: $1,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$299,062	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,182	$666	$444
Revenue Collected During FY 08:	$78,538	$254,229	$117,702
Expenditures During FY 08:	$52,655	$232,039	$106,311
Per Capita Revenue:	$310	$581	$283
Per Capita Expenditures:	$208	$540	$267
Revenues over (under) Expenditures:	$25,883	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	617.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	$324,945	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,284	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$85,290	$2,724	$
Total Unreserved Funds:	$239,654	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Clifton Village

Unit Code: 038/035/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,592,130
Equalized Assessed Valuation:	$17,518,919
Population:	2,540
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$160,936

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$307,109	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$121	$548	$381
Revenue Collected During FY 08:	$496,056	$5,252,094	$2,318,995
Expenditures During FY 08:	$474,990	$5,218,323	$2,340,819
Per Capita Revenue:	$195	$721	$564
Per Capita Expenditures:	$187	$706	$556
Revenues over (under) Expenditures:	$21,066	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	$327,675	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$129	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$327,765	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,373**	$7,762,020	$1,837,009
Per Capita Debt:	**$6**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$513,609**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$202**	$1,329	$992
Revenue Collected During FY 08:	**$149,152**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$125,941**	$2,427,439	$1,076,743
Per Capita Revenue:	**$59**	$427	$282
Per Capita Expenditures:	**$50**	$403	$271
Operating Income (loss):	**$23,211**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**426.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$537,320**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$212**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Clinton City

Unit Code: 020/010/30 **County:** DEWITT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $26,809,427

Equalized Assessed Valuation: $60,189,624

Population: 7,437

Employees:

Full Time: 180

Part Time: 50

Salaries Paid: $1,780,853

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,693,188	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$631	$548	$381
Revenue Collected During FY 08:	$4,093,877	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,779,968	$5,218,323	$2,340,819
Per Capita Revenue:	$550	$721	$564
Per Capita Expenditures:	$508	$706	$556
Revenues over (under) Expenditures:	$313,909	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	123.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,680,370	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$629	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,000	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,690,433	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,510,652**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,413**	$1,174	$528
General Obligation Debt over EAV:	**0.68%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,316,756**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,194**	$1,329	$992
Revenue Collected During FY 08:	**$15,046,962**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$15,057,421**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,023**	$427	$282
Per Capita Expenditures:	**$2,025**	$403	$271
Operating Income (loss):	**-$10,459**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**110.07%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,574,009**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,229**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Coal City Village

Unit Code: 032/025/32 **County:** GRUNDY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,138,601
Equalized Assessed Valuation:	$108,417,360
Population:	4,797
Employees:	
Full Time:	20
Part Time:	17
Salaries Paid:	$1,433,521

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,691,277	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$353	$548	$381
Revenue Collected During FY 08:	$3,153,991	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,104,404	$5,218,323	$2,340,819
Per Capita Revenue:	$657	$721	$564
Per Capita Expenditures:	$647	$706	$556
Revenues over (under) Expenditures:	$49,587	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,740,864	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$363	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$150,909	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,069,537	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,164,304**	$7,762,020	$1,837,009
Per Capita Debt:	**$868**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,245,632**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$468**	$1,329	$992
Revenue Collected During FY 08:	**$1,600,162**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,441,839**	$2,427,439	$1,076,743
Per Capita Revenue:	**$334**	$427	$282
Per Capita Expenditures:	**$301**	$403	$271
Operating Income (loss):	**$158,323**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**166.73%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,403,955**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$501**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Coal Valley Village

Unit Code: 081/020/32 **County:** ROCK ISLAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,928,224
Equalized Assessed Valuation:	$62,481,795
Population:	4,003
Employees:	
Full Time:	13
Part Time:	23
Salaries Paid:	$620,782

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,205,987	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$301	$548	$381
Revenue Collected During FY 08:	$1,407,234	$5,252,094	$2,318,995
Expenditures During FY 08:	$963,599	$5,218,323	$2,340,819
Per Capita Revenue:	$352	$721	$564
Per Capita Expenditures:	$241	$706	$556
Revenues over (under) Expenditures:	$443,635	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	154.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,492,862	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$373	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$360,476	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,829,483	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$5,813,980	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,452	$1,329	$992
Revenue Collected During FY 08:	$757,771	$2,601,339	$1,061,685
Expenditures During FY 08:	$718,203	$2,427,439	$1,076,743
Per Capita Revenue:	$189	$427	$282
Per Capita Expenditures:	$179	$403	$271
Operating Income (loss):	$39,568	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	812.94%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$5,838,548	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,459	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coalton Village

Unit Code: 068/015/32 **County:** MONTGOME

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $230,780

Equalized Assessed Valuation: $1,455,777

Population: 307

Employees:

Full Time:

Part Time: 4

Salaries Paid: $24,974

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$160,583	$266,951	$169,639
Per Capita Beginning Fund Balance:	$523	$666	$444
Revenue Collected During FY 08:	$75,625	$254,229	$117,702
Expenditures During FY 08:	$51,251	$232,039	$106,311
Per Capita Revenue:	$246	$581	$283
Per Capita Expenditures:	$167	$540	$267
Revenues over (under) Expenditures:	$24,374	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	355.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$182,369	$280,303	$171,795
Per Capita Ending Fund Balance:	$594	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$182,369	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$258,000**	$385,902	$36,500
Per Capita Debt:	**$840**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,128,073**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,675**	$2,071	$745
Revenue Collected During FY 08:	**$85,672**	$206,165	$79,162
Expenditures During FY 08:	**$129,720**	$201,484	$88,676
Per Capita Revenue:	**$279**	$520	$198
Per Capita Expenditures:	**$423**	$519	$219
Operating Income (loss):	**-$44,048**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**837.66%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,086,613**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,539**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coatsburg Village

Unit Code: 001/020/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $74,560

Equalized Assessed Valuation: $881,931

Population: 225

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,689	$266,951	$169,639
Per Capita Beginning Fund Balance:	$674	$666	$444
Revenue Collected During FY 08:	$42,506	$254,229	$117,702
Expenditures During FY 08:	$39,279	$232,039	$106,311
Per Capita Revenue:	$189	$581	$283
Per Capita Expenditures:	$175	$540	$267
Revenues over (under) Expenditures:	$3,227	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	394.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$154,916	$280,303	$171,795
Per Capita Ending Fund Balance:	$689	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$154,916	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cobden Village

Unit Code: 091/020/32 **County:** UNION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,333,528

Equalized Assessed Valuation: $5,952,629

Population: 1,116

Employees:

Full Time: 11

Part Time: 7

Salaries Paid: $335,557

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$145,802	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$131	$548	$381
Revenue Collected During FY 08:	$484,605	$5,252,094	$2,318,995
Expenditures During FY 08:	$560,370	$5,218,323	$2,340,819
Per Capita Revenue:	$434	$721	$564
Per Capita Expenditures:	$502	$706	$556
Revenues over (under) Expenditures:	-$75,765	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$180,117	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$161	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$180,117	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$999,496	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$896	$1,329	$992
Revenue Collected During FY 08:	$729,422	$2,601,339	$1,061,685
Expenditures During FY 08:	$542,074	$2,427,439	$1,076,743
Per Capita Revenue:	$654	$427	$282
Per Capita Expenditures:	$486	$403	$271
Operating Income (loss):	$187,348	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	203.80%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,104,764	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$990	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coffeen City

Unit Code: 068/020/30 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$699,557
Equalized Assessed Valuation:	$3,272,921
Population:	709
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$118,063

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$146,349	$266,951	$169,639
Per Capita Beginning Fund Balance:	$206	$666	$444
Revenue Collected During FY 08:	$239,337	$254,229	$117,702
Expenditures During FY 08:	$232,797	$232,039	$106,311
Per Capita Revenue:	$338	$581	$283
Per Capita Expenditures:	$328	$540	$267
Revenues over (under) Expenditures:	$6,540	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	69.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$162,889	$280,303	$171,795
Per Capita Ending Fund Balance:	$230	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$162,889	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$131,970**	$385,902	$36,500
Per Capita Debt:	**$186**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,369,963**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,932**	$2,071	$745
Revenue Collected During FY 08:	**$211,128**	$206,165	$79,162
Expenditures During FY 08:	**$216,717**	$201,484	$88,676
Per Capita Revenue:	**$298**	$520	$198
Per Capita Expenditures:	**$306**	$519	$219
Operating Income (loss):	**-$5,589**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**624.95%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,354,374**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,910**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Colchester City

Unit Code: 062/025/30 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,454,543

Equalized Assessed Valuation: $7,121,076

Population: 1,700

Employees:

Full Time: 5

Part Time: 11

Salaries Paid: $181,685

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,249	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$118	$548	$381
Revenue Collected During FY 08:	$494,493	$5,252,094	$2,318,995
Expenditures During FY 08:	$441,417	$5,218,323	$2,340,819
Per Capita Revenue:	$291	$721	$564
Per Capita Expenditures:	$260	$706	$556
Revenues over (under) Expenditures:	$53,076	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	54.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$239,325	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$141	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,647	$1,203,389	$223,442
Total Unrestricted Net Assets:	$175,678	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$535,922**	$7,762,020	$1,837,009
Per Capita Debt:	**$315**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,113,748**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$655**	$1,329	$992
Revenue Collected During FY 08:	**$551,705**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$493,436**	$2,427,439	$1,076,743
Per Capita Revenue:	**$325**	$427	$282
Per Capita Expenditures:	**$290**	$403	$271
Operating Income (loss):	**$58,269**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**240.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,187,017**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$698**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coleta Village

Unit Code: 098/015/32 **County:** WHITESIDE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $52,000

Equalized Assessed Valuation: $1,079,945

Population: 155

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$76,468	$266,951	$169,639
Per Capita Beginning Fund Balance:	$493	$666	$444
Revenue Collected During FY 08:	$26,652	$254,229	$117,702
Expenditures During FY 08:	$22,897	$232,039	$106,311
Per Capita Revenue:	$172	$581	$283
Per Capita Expenditures:	$148	$540	$267
Revenues over (under) Expenditures:	$3,755	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	350.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$80,223	$280,303	$171,795
Per Capita Ending Fund Balance:	$518	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$80,223	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Colfax Village

Unit Code: 064/040/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $908,204

Equalized Assessed Valuation: $11,461,014

Population: 800

Employees:

Full Time: 10

Part Time: 4

Salaries Paid: $226,459

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$264,638	$266,951	$169,639
Per Capita Beginning Fund Balance:	$331	$666	$444
Revenue Collected During FY 08:	$413,234	$254,229	$117,702
Expenditures During FY 08:	$483,349	$232,039	$106,311
Per Capita Revenue:	$517	$581	$283
Per Capita Expenditures:	$604	$540	$267
Revenues over (under) Expenditures:	-$70,115	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	15.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$76,148	$280,303	$171,795
Per Capita Ending Fund Balance:	$95	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,616	$37,131	$
Total Unrestricted Net Assets:	$94,142	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,564,438	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,956	$2,071	$745
Revenue Collected During FY 08:	$190,774	$206,165	$79,162
Expenditures During FY 08:	$333,776	$201,484	$88,676
Per Capita Revenue:	$238	$520	$198
Per Capita Expenditures:	$417	$519	$219
Operating Income (loss):	-$143,002	$4,680	$
Ratio of Retained Earnings to Expenditures:	461.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,539,811	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,925	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Collinsville City

Unit Code: 057/025/30 **County:** MADISON

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$51,556,711
Equalized Assessed Valuation:	$419,353,676
Population:	25,893
Employees:	
Full Time:	168
Part Time:	34
Salaries Paid:	$10,984,663

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,722,771	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$453	$420	$380
Revenue Collected During FY 08:	$22,971,717	$47,279,441	$36,812,097
Expenditures During FY 08:	$24,296,807	$46,868,184	$35,335,224
Per Capita Revenue:	$887	$910	$884
Per Capita Expenditures:	$938	$894	$899
Revenues over (under) Expenditures:	-$1,325,090	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	43.68%	48.74%	43.68%
Ending Fund Balance for FY 08:	$10,614,043	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$410	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,912,821	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$24,088,885	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$50,839,002**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,963**	$1,334	$1,078
General Obligation Debt over EAV:	**6.79%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$25,360,766**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$979**	$1,214	$976
Revenue Collected During FY 08:	**$6,961,650**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,144,374**	$16,245,069	$9,219,236
Per Capita Revenue:	**$269**	$312	$227
Per Capita Expenditures:	**$237**	$294	$237
Operating Income (loss):	**$817,276**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**420.59%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$25,842,900**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$998**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Colona City

Unit Code: 037/045/30 **County:** HENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,904,180
Equalized Assessed Valuation:	$50,687,082
Population:	5,176
Employees:	
Full Time:	22
Part Time:	12
Salaries Paid:	$972,171

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,859,427**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$359**	$548	$381
Revenue Collected During FY 08:	**$2,337,259**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,999,626**	$5,218,323	$2,340,819
Per Capita Revenue:	**$452**	$721	$564
Per Capita Expenditures:	**$386**	$706	$556
Revenues over (under) Expenditures:	**$337,633**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**107.70%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$2,153,681**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$416**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$2,196,641**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,571,293**	$7,762,020	$1,837,009
Per Capita Debt:	**$497**	$1,174	$528
General Obligation Debt over EAV:	**2.93%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,815,053**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,123**	$1,329	$992
Revenue Collected During FY 08:	**$977,771**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,031,436**	$2,427,439	$1,076,743
Per Capita Revenue:	**$189**	$427	$282
Per Capita Expenditures:	**$199**	$403	$271
Operating Income (loss):	**-$53,665**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**561.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,786,752**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,118**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Columbia City
Unit Code:	067/010/30
County:	MONROE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,991,333
Equalized Assessed Valuation:	$225,406,504
Population:	9,818
Employees:	
Full Time:	58
Part Time:	66
Salaries Paid:	$3,241,364

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,107,032	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$215	$548	$381
Revenue Collected During FY 08:	$4,863,681	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,414,219	$5,218,323	$2,340,819
Per Capita Revenue:	$495	$721	$564
Per Capita Expenditures:	$551	$706	$556
Revenues over (under) Expenditures:	-$550,538	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	28.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,546,667	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$158	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$709,821	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,605,145	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,544,636**	$7,762,020	$1,837,009
Per Capita Debt:	**$768**	$1,174	$528
General Obligation Debt over EAV:	**0.10%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,292,276**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$946**	$1,329	$992
Revenue Collected During FY 08:	**$3,758,598**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,418,769**	$2,427,439	$1,076,743
Per Capita Revenue:	**$383**	$427	$282
Per Capita Expenditures:	**$348**	$403	$271
Operating Income (loss):	**$339,829**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**282.33%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,652,342**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$983**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Concord Village

Unit Code: 069/015/32 **County:** MORGAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $177,100

Equalized Assessed Valuation: $999,606

Population: 172

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$223,005	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,297	$666	$444
Revenue Collected During FY 08:	$47,577	$254,229	$117,702
Expenditures During FY 08:	$27,158	$232,039	$106,311
Per Capita Revenue:	$277	$581	$283
Per Capita Expenditures:	$158	$540	$267
Revenues over (under) Expenditures:	$20,419	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	896.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$243,424	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,415	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,925	$37,131	$
Total Unrestricted Net Assets:	$106,108	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$23,000**	$385,902	$36,500
Per Capita Debt:	**$134**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$321,909**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,872**	$2,071	$745
Revenue Collected During FY 08:	**$56,188**	$206,165	$79,162
Expenditures During FY 08:	**$34,952**	$201,484	$88,676
Per Capita Revenue:	**$327**	$520	$198
Per Capita Expenditures:	**$203**	$519	$219
Operating Income (loss):	**$21,236**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**981.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$343,145**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,995**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Congerville Village
Unit Code:	102/020/32
County:	WOODFORD
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$360,000
Equalized Assessed Valuation:	$7,615,791
Population:	466
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$53,536

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$759,134**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$1,629**	$666	$444
Revenue Collected During FY 08:	**$149,898**	$254,229	$117,702
Expenditures During FY 08:	**$210,993**	$232,039	$106,311
Per Capita Revenue:	**$322**	$581	$283
Per Capita Expenditures:	**$453**	$540	$267
Revenues over (under) Expenditures:	**-$61,095**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**326.67%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$689,259**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$1,479**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$689,259**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$355,400	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$763	$2,071	$745
Revenue Collected During FY 08:	$45,338	$206,165	$79,162
Expenditures During FY 08:	$71,688	$201,484	$88,676
Per Capita Revenue:	$97	$520	$198
Per Capita Expenditures:	$154	$519	$219
Operating Income (loss):	-$26,350	$4,680	$
Ratio of Retained Earnings to Expenditures:	471.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$337,830	$751,204	$341,980
Per Capita Ending Retained Earnings:	$725	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cooksville Village

Unit Code: 064/045/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $394,630

Equalized Assessed Valuation: $2,785,650

Population: 250

Employees:

Full Time:

Part Time: 12

Salaries Paid: $18,916

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$132,029	$266,951	$169,639
Per Capita Beginning Fund Balance:	$528	$666	$444
Revenue Collected During FY 08:	$86,610	$254,229	$117,702
Expenditures During FY 08:	$73,569	$232,039	$106,311
Per Capita Revenue:	$346	$581	$283
Per Capita Expenditures:	$294	$540	$267
Revenues over (under) Expenditures:	$13,041	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	196.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	$144,865	$280,303	$171,795
Per Capita Ending Fund Balance:	$579	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,839	$37,131	$
Total Unrestricted Net Assets:	$118,026	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$38,146	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$153	$2,071	$745
Revenue Collected During FY 08:	$21,819	$206,165	$79,162
Expenditures During FY 08:	$30,827	$201,484	$88,676
Per Capita Revenue:	$87	$520	$198
Per Capita Expenditures:	$123	$519	$219
Operating Income (loss):	-$9,008	$4,680	$
Ratio of Retained Earnings to Expenditures:	95.19%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$29,343	$751,204	$341,980
Per Capita Ending Retained Earnings:	$117	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cordova Village

Unit Code: 081/025/32 **County:** ROCK ISLAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $504,597

Equalized Assessed Valuation: $6,626,147

Population: 658

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: $164,043

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$210,362	$266,951	$169,639
Per Capita Beginning Fund Balance:	$320	$666	$444
Revenue Collected During FY 08:	$571,732	$254,229	$117,702
Expenditures During FY 08:	$508,894	$232,039	$106,311
Per Capita Revenue:	$869	$581	$283
Per Capita Expenditures:	$773	$540	$267
Revenues over (under) Expenditures:	$62,838	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	53.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$273,125	$280,303	$171,795
Per Capita Ending Fund Balance:	$415	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,090	$37,131	$
Total Unrestricted Net Assets:	$229,035	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$477,691**	$385,902	$36,500
Per Capita Debt:	**$726**	$841	$106
General Obligation Debt over EAV:	**2.47%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$642,998**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$977**	$2,071	$745
Revenue Collected During FY 08:	**$163,066**	$206,165	$79,162
Expenditures During FY 08:	**$226,282**	$201,484	$88,676
Per Capita Revenue:	**$248**	$520	$198
Per Capita Expenditures:	**$344**	$519	$219
Operating Income (loss):	**-$63,216**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**256.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$579,857**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$881**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cornell Village

Unit Code: 053/020/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $858,100

Equalized Assessed Valuation: $3,864,351

Population: 505

Employees:

Full Time:

Part Time: 16

Salaries Paid: $9,781

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$130,953	$266,951	$169,639
Per Capita Beginning Fund Balance:	$259	$666	$444
Revenue Collected During FY 08:	$139,209	$254,229	$117,702
Expenditures During FY 08:	$104,602	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$207	$540	$267
Revenues over (under) Expenditures:	$34,607	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	145.85%	286.45%	165.93%
Ending Fund Balance for FY 08:	$152,560	$280,303	$171,795
Per Capita Ending Fund Balance:	$302	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$152,560	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$139,033	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$275	$2,071	$745
Revenue Collected During FY 08:	$106,816	$206,165	$79,162
Expenditures During FY 08:	$144,782	$201,484	$88,676
Per Capita Revenue:	$212	$520	$198
Per Capita Expenditures:	$287	$519	$219
Operating Income (loss):	-$37,966	$4,680	$
Ratio of Retained Earnings to Expenditures:	78.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$114,067	$751,204	$341,980
Per Capita Ending Retained Earnings:	$226	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cortland Town

Unit Code: 019/010/31 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,350,201
Equalized Assessed Valuation:	$68,242,687
Population:	3,956
Employees:	
Full Time:	16
Part Time:	9
Salaries Paid:	$796,806

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$745,943**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$189**	$548	$381
Revenue Collected During FY 08:	**$2,170,769**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,855,765**	$5,218,323	$2,340,819
Per Capita Revenue:	**$549**	$721	$564
Per Capita Expenditures:	**$469**	$706	$556
Revenues over (under) Expenditures:	**$315,004**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**64.87%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$1,203,787**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$304**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$9,853,126**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$464,871**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$998,640**	$7,762,020	$1,837,009
Per Capita Debt:	**$252**	$1,174	$528
General Obligation Debt over EAV:	**1.22%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$19,806,682**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,007**	$1,329	$992
Revenue Collected During FY 08:	**$1,374,363**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,540,813**	$2,427,439	$1,076,743
Per Capita Revenue:	**$347**	$427	$282
Per Capita Expenditures:	**$389**	$403	$271
Operating Income (loss):	**-$166,450**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1452.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,376,235**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,656**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coulterville Village
Unit Code:	079/020/32
County:	RANDOLPH
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,294,118
Equalized Assessed Valuation:	$5,657,514
Population:	1,230
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$253,405

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$268,115	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$218	$548	$381
Revenue Collected During FY 08:	$465,090	$5,252,094	$2,318,995
Expenditures During FY 08:	$486,444	$5,218,323	$2,340,819
Per Capita Revenue:	$378	$721	$564
Per Capita Expenditures:	$395	$706	$556
Revenues over (under) Expenditures:	-$21,354	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	50.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$246,761	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$201	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$140,138	$1,203,389	$223,442
Total Unrestricted Net Assets:	$106,623	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$833,575**	$7,762,020	$1,837,009
Per Capita Debt:	**$678**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,834,564**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,492**	$1,329	$992
Revenue Collected During FY 08:	**$391,956**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$322,251**	$2,427,439	$1,076,743
Per Capita Revenue:	**$319**	$427	$282
Per Capita Expenditures:	**$262**	$403	$271
Operating Income (loss):	**$69,705**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**590.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,904,269**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,548**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Country Club Hills City

Unit Code: 016/120/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$46,982,446
Equalized Assessed Valuation:	$300,728,934
Population:	16,764
Employees:	
Full Time:	131
Part Time:	201
Salaries Paid:	$9,966,131

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,617,495	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$156	$548	$381
Revenue Collected During FY 08:	$20,786,984	$5,252,094	$2,318,995
Expenditures During FY 08:	$31,659,145	$5,218,323	$2,340,819
Per Capita Revenue:	$1,240	$721	$564
Per Capita Expenditures:	$1,889	$706	$556
Revenues over (under) Expenditures:	-$10,872,161	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-1.04%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$330,743	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$20	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$12,440	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$48,873,721**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,915**	$1,174	$528
General Obligation Debt over EAV:	**15.93%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,240,371**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$253**	$1,329	$992
Revenue Collected During FY 08:	**$3,286,758**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,575,451**	$2,427,439	$1,076,743
Per Capita Revenue:	**$196**	$427	$282
Per Capita Expenditures:	**$213**	$403	$271
Operating Income (loss):	**-$288,693**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**103.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,702,886**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$221**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Countryside City

Unit Code: 016/125/30 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $31,477,695

Equalized Assessed Valuation: $322,333,000

Population: 5,836

Employees:

Full Time: 59

Part Time: 33

Salaries Paid: $4,198,421

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,187,091	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,431	$548	$381
Revenue Collected During FY 08:	$10,795,321	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,778,620	$5,218,323	$2,340,819
Per Capita Revenue:	$1,850	$721	$564
Per Capita Expenditures:	$2,018	$706	$556
Revenues over (under) Expenditures:	-$983,299	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	112.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,203,792	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,262	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$995,662	$1,203,389	$223,442
Total Unrestricted Net Assets:	$11,550,703	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,134,475**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,222**	$1,174	$528
General Obligation Debt over EAV:	**1.95%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,698,574**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,519**	$1,329	$992
Revenue Collected During FY 08:	**$3,062,524**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,933,816**	$2,427,439	$1,076,743
Per Capita Revenue:	**$525**	$427	$282
Per Capita Expenditures:	**$503**	$403	$271
Operating Income (loss):	**$128,708**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**508.89%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,930,018**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,558**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cowden Village

Unit Code: 086/010/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,451,373

Equalized Assessed Valuation: $2,352,176

Population: 612

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: $92,388

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$95,865	$266,951	$169,639
Per Capita Beginning Fund Balance:	$157	$666	$444
Revenue Collected During FY 08:	$192,516	$254,229	$117,702
Expenditures During FY 08:	$245,503	$232,039	$106,311
Per Capita Revenue:	$315	$581	$283
Per Capita Expenditures:	$401	$540	$267
Revenues over (under) Expenditures:	-$52,987	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	34.98%	286.45%	165.93%
Ending Fund Balance for FY 08:	$85,878	$280,303	$171,795
Per Capita Ending Fund Balance:	$140	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,852	$37,131	$
Total Unrestricted Net Assets:	$57,026	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$918,005	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,500	$2,071	$745
Revenue Collected During FY 08:	$150,071	$206,165	$79,162
Expenditures During FY 08:	$98,350	$201,484	$88,676
Per Capita Revenue:	$245	$520	$198
Per Capita Expenditures:	$161	$519	$219
Operating Income (loss):	$51,721	$4,680	$
Ratio of Retained Earnings to Expenditures:	942.27%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$926,726	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,514	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crainville Village

Unit Code: 100/030/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,365,333

Equalized Assessed Valuation: $14,580,822

Population: 1,316

Employees:

Full Time: 6

Part Time: 9

Salaries Paid: $242,843

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$413,038	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$314	$548	$381
Revenue Collected During FY 08:	$582,132	$5,252,094	$2,318,995
Expenditures During FY 08:	$484,726	$5,218,323	$2,340,819
Per Capita Revenue:	$442	$721	$564
Per Capita Expenditures:	$368	$706	$556
Revenues over (under) Expenditures:	$97,406	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	105.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	$510,444	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$388	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$100,156	$1,344	$
Total Unreserved Funds:	$410,288	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$890,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$676**	$1,174	$528
General Obligation Debt over EAV:	**6.10%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,195,551**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$908**	$1,329	$992
Revenue Collected During FY 08:	**$343,992**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$368,331**	$2,427,439	$1,076,743
Per Capita Revenue:	**$261**	$427	$282
Per Capita Expenditures:	**$280**	$403	$271
Operating Income (loss):	**-$24,339**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**317.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,171,212**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$890**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Creal Springs City

Unit Code: 100/035/30 **County:** Williamson

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $821,400

Equalized Assessed Valuation: $1,876,935

Population: 750

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: $112,084

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$86,926	$266,951	$169,639
Per Capita Beginning Fund Balance:	$116	$666	$444
Revenue Collected During FY 08:	$221,066	$254,229	$117,702
Expenditures During FY 08:	$153,723	$232,039	$106,311
Per Capita Revenue:	$295	$581	$283
Per Capita Expenditures:	$205	$540	$267
Revenues over (under) Expenditures:	$67,343	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	61.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$93,837	$280,303	$171,795
Per Capita Ending Fund Balance:	$125	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,022	$37,131	$
Total Unrestricted Net Assets:	$36,669	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$295,200**	$385,902	$36,500
Per Capita Debt:	**$394**	$841	$106
General Obligation Debt over EAV:	**9.71%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,084,561**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,446**	$2,071	$745
Revenue Collected During FY 08:	**$393,116**	$206,165	$79,162
Expenditures During FY 08:	**$462,172**	$201,484	$88,676
Per Capita Revenue:	**$524**	$520	$198
Per Capita Expenditures:	**$616**	$519	$219
Operating Income (loss):	**-$69,056**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**232.80%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,075,937**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,435**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crescent City Village

Unit Code: 038/040/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $319,950

Equalized Assessed Valuation: $6,749,102

Population: 1,214

Employees:

Full Time: 2

Part Time: 6

Salaries Paid: $49,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$352,857	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$291	$548	$381
Revenue Collected During FY 08:	$211,518	$5,252,094	$2,318,995
Expenditures During FY 08:	$188,429	$5,218,323	$2,340,819
Per Capita Revenue:	$174	$721	$564
Per Capita Expenditures:	$155	$706	$556
Revenues over (under) Expenditures:	$23,089	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	199.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$375,946	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$310	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$375,946	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$446,830	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$368	$1,329	$992
Revenue Collected During FY 08:	$59,340	$2,601,339	$1,061,685
Expenditures During FY 08:	$74,090	$2,427,439	$1,076,743
Per Capita Revenue:	$49	$427	$282
Per Capita Expenditures:	$61	$403	$271
Operating Income (loss):	-$14,750	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	583.18%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$432,080	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$356	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crest Hill City

Unit Code: 099/030/30 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,230,350
Equalized Assessed Valuation:	$403,539,620
Population:	20,463
Employees:	
Full Time:	60
Part Time:	2
Salaries Paid:	$3,879,973

Blended Component Units

Number Submitted = 1

Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,374,013	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$311	$548	$381
Revenue Collected During FY 08:	$9,309,714	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,038,326	$5,218,323	$2,340,819
Per Capita Revenue:	$455	$721	$564
Per Capita Expenditures:	$442	$706	$556
Revenues over (under) Expenditures:	$271,388	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,645,908	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$325	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,152,407	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,586,803	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,502,878**	$7,762,020	$1,837,009
Per Capita Debt:	**$367**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,501,104**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$904**	$1,329	$992
Revenue Collected During FY 08:	**$5,054,905**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,866,540**	$2,427,439	$1,076,743
Per Capita Revenue:	**$247**	$427	$282
Per Capita Expenditures:	**$189**	$403	$271
Operating Income (loss):	**$1,188,365**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**544.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$21,069,968**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,030**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Creston Village

Unit Code: 071/020/32 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $428,250

Equalized Assessed Valuation: $8,966,129

Population: 543

Employees:

Full Time:

Part Time: 10

Salaries Paid: $36,951

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$617,709	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,138	$666	$444
Revenue Collected During FY 08:	$247,143	$254,229	$117,702
Expenditures During FY 08:	$288,813	$232,039	$106,311
Per Capita Revenue:	$455	$581	$283
Per Capita Expenditures:	$532	$540	$267
Revenues over (under) Expenditures:	-$41,670	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	189.48%	286.45%	165.93%
Ending Fund Balance for FY 08:	$547,241	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,008	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$547,241	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$672,000**	$385,902	$36,500
Per Capita Debt:	**$1,238**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$965,422**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,778**	$2,071	$745
Revenue Collected During FY 08:	**$193,689**	$206,165	$79,162
Expenditures During FY 08:	**$268,146**	$201,484	$88,676
Per Capita Revenue:	**$357**	$520	$198
Per Capita Expenditures:	**$494**	$519	$219
Operating Income (loss):	**-$74,457**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**333.17%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$893,389**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,645**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crestwood Village

Unit Code: 016/130/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,703,590

Equalized Assessed Valuation: $377,777,486

Population: 11,251

Employees:

Full Time: 22

Part Time: 108

Salaries Paid: $2,455,790

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,034,670	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$892	$548	$381
Revenue Collected During FY 08:	$10,773,855	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,302,065	$5,218,323	$2,340,819
Per Capita Revenue:	$958	$721	$564
Per Capita Expenditures:	$1,005	$706	$556
Revenues over (under) Expenditures:	-$528,210	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	90.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,232,846	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$910	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$520,780	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$25,105,839	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$35,777,890**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,180**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,553,349**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,005**	$1,329	$992
Revenue Collected During FY 08:	**$1,345,218**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,025,828**	$2,427,439	$1,076,743
Per Capita Revenue:	**$120**	$427	$282
Per Capita Expenditures:	**$180**	$403	$271
Operating Income (loss):	**-$680,610**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1090.85%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,098,739**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,964**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Crete Village

Unit Code: 099/035/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,209,000
Equalized Assessed Valuation:	$198,424,144
Population:	7,712
Employees:	
Full Time:	36
Part Time:	40
Salaries Paid:	$2,835,395

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,319,924	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$819	$548	$381
Revenue Collected During FY 08:	$7,059,209	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,779,859	$5,218,323	$2,340,819
Per Capita Revenue:	$915	$721	$564
Per Capita Expenditures:	$1,009	$706	$556
Revenues over (under) Expenditures:	-$720,650	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,599,274	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$726	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$459,080	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,084,924	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,688,467**	$7,762,020	$1,837,009
Per Capita Debt:	**$478**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,600,232**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$986**	$1,329	$992
Revenue Collected During FY 08:	**$2,014,217**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,160,856**	$2,427,439	$1,076,743
Per Capita Revenue:	**$261**	$427	$282
Per Capita Expenditures:	**$151**	$403	$271
Operating Income (loss):	**$853,361**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**728.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,453,593**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,096**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Creve Coeur Village

Unit Code: 090/015/32 **County:** TAZEWELL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$621,839
Equalized Assessed Valuation:	$42,684,574
Population:	5,448
Employees:	
Full Time:	14
Part Time:	37
Salaries Paid:	$580,572

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,350,579	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$431	$548	$381
Revenue Collected During FY 08:	$2,713,322	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,488,195	$5,218,323	$2,340,819
Per Capita Revenue:	$498	$721	$564
Per Capita Expenditures:	$457	$706	$556
Revenues over (under) Expenditures:	$225,127	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	103.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,575,707	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$473	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,832,372	$1,203,389	$223,442
Total Unrestricted Net Assets:	$568,335	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$517,632**	$7,762,020	$1,837,009
Per Capita Debt:	**$95**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,147,148**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$761**	$1,329	$992
Revenue Collected During FY 08:	**$1,225,503**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,321,086**	$2,427,439	$1,076,743
Per Capita Revenue:	**$225**	$427	$282
Per Capita Expenditures:	**$242**	$403	$271
Operating Income (loss):	**-$95,583**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**308.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,076,565**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$748**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Crossville Village

Unit Code: 097/020/32 **County:** WHITE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,654,674

Equalized Assessed Valuation: $2,774,442

Population: 850

Employees:

Full Time: 5

Part Time: 3

Salaries Paid: $174,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$748,663	$266,951	$169,639
Per Capita Beginning Fund Balance:	$881	$666	$444
Revenue Collected During FY 08:	$355,171	$254,229	$117,702
Expenditures During FY 08:	$279,765	$232,039	$106,311
Per Capita Revenue:	$418	$581	$283
Per Capita Expenditures:	$329	$540	$267
Revenues over (under) Expenditures:	$75,406	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	289.14%	286.45%	165.93%
Ending Fund Balance for FY 08:	$808,925	$280,303	$171,795
Per Capita Ending Fund Balance:	$952	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$593,474	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$895,000**	$385,902	$36,500
Per Capita Debt:	**$1,053**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,497,796**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,762**	$2,071	$745
Revenue Collected During FY 08:	**$642,983**	$206,165	$79,162
Expenditures During FY 08:	**$670,596**	$201,484	$88,676
Per Capita Revenue:	**$756**	$520	$198
Per Capita Expenditures:	**$789**	$519	$219
Operating Income (loss):	**-$27,613**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**219.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,470,183**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,730**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Crystal Lake City

Unit Code: 063/020/30 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,234,074
Equalized Assessed Valuation:	$4,148,893,440
Population:	39,788
Employees:	
Full Time:	238
Part Time:	36
Salaries Paid:	$21,034,081

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$36,029,514	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$906	$420	$380
Revenue Collected During FY 08:	$35,098,374	$47,279,441	$36,812,097
Expenditures During FY 08:	$31,874,946	$46,868,184	$35,335,224
Per Capita Revenue:	$882	$910	$884
Per Capita Expenditures:	$801	$894	$899
Revenues over (under) Expenditures:	$3,223,428	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	123.15%	48.74%	43.68%
Ending Fund Balance for FY 08:	$39,252,897	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$987	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$806,392	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$36,364,037	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,829,899**	$74,451,458	$47,444,580
Per Capita Debt:	**$850**	$1,334	$1,078
General Obligation Debt over EAV:	**0.51%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$58,016,094**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,458**	$1,214	$976
Revenue Collected During FY 08:	**$7,622,812**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$8,905,333**	$16,245,069	$9,219,236
Per Capita Revenue:	**$192**	$312	$227
Per Capita Expenditures:	**$224**	$294	$237
Operating Income (loss):	**-$1,282,521**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**644.18%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$57,366,369**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,442**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cuba City

Unit Code: 029/035/30 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,651,665

Equalized Assessed Valuation: $8,046,712

Population: 1,341

Employees:

Full Time: 5

Part Time: 13

Salaries Paid: $182,239

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$192,017	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$143	$548	$381
Revenue Collected During FY 08:	$742,689	$5,252,094	$2,318,995
Expenditures During FY 08:	$698,501	$5,218,323	$2,340,819
Per Capita Revenue:	$554	$721	$564
Per Capita Expenditures:	$521	$706	$556
Revenues over (under) Expenditures:	$44,188	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$234,676	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$175	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$29,853	$1,203,389	$223,442
Total Unrestricted Net Assets:	$204,823	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$939,225**	$7,762,020	$1,837,009
Per Capita Debt:	**$700**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$751,581**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$560**	$1,329	$992
Revenue Collected During FY 08:	**$798,045**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$698,924**	$2,427,439	$1,076,743
Per Capita Revenue:	**$595**	$427	$282
Per Capita Expenditures:	**$521**	$403	$271
Operating Income (loss):	**$99,121**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**121.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$852,231**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$636**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cullom Village

Unit Code: 053/025/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $253,091

Equalized Assessed Valuation: $5,278,058

Population: 563

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $40,800

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$662,610	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,177	$666	$444
Revenue Collected During FY 08:	$181,897	$254,229	$117,702
Expenditures During FY 08:	$123,921	$232,039	$106,311
Per Capita Revenue:	$323	$581	$283
Per Capita Expenditures:	$220	$540	$267
Revenues over (under) Expenditures:	$57,976	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	565.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$700,586	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,244	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,243	$37,131	$
Total Unrestricted Net Assets:	$697,343	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$513,414	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$912	$2,071	$745
Revenue Collected During FY 08:	$129,156	$206,165	$79,162
Expenditures During FY 08:	$115,141	$201,484	$88,676
Per Capita Revenue:	$229	$520	$198
Per Capita Expenditures:	$205	$519	$219
Operating Income (loss):	$14,015	$4,680	$
Ratio of Retained Earnings to Expenditures:	475.44%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$547,429	$751,204	$341,980
Per Capita Ending Retained Earnings:	$972	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Curran Village

Unit Code: 083/135/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $100,000

Equalized Assessed Valuation: $1,000,000

Population: 150

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$98,577	$266,951	$169,639
Per Capita Beginning Fund Balance:	$657	$666	$444
Revenue Collected During FY 08:	$101,767	$254,229	$117,702
Expenditures During FY 08:	$46,452	$232,039	$106,311
Per Capita Revenue:	$678	$581	$283
Per Capita Expenditures:	$310	$540	$267
Revenues over (under) Expenditures:	$55,315	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	331.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	$153,892	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,026	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,350	$37,131	$
Total Unrestricted Net Assets:	$136,552	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cutler Village

Unit Code: 073/010/32 **County:** PERRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $901,950

Equalized Assessed Valuation: $1,105,964

Population: 543

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $83,404

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$236,170	$266,951	$169,639
Per Capita Beginning Fund Balance:	$435	$666	$444
Revenue Collected During FY 08:	$223,027	$254,229	$117,702
Expenditures During FY 08:	$172,848	$232,039	$106,311
Per Capita Revenue:	$411	$581	$283
Per Capita Expenditures:	$318	$540	$267
Revenues over (under) Expenditures:	$50,179	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	165.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$286,173	$280,303	$171,795
Per Capita Ending Fund Balance:	$527	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$162,587	$37,131	$
Total Unrestricted Net Assets:	$106,207	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$93,371**	$385,902	$36,500
Per Capita Debt:	**$172**	$841	$106
General Obligation Debt over EAV:	**2.17%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,256,393**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,314**	$2,071	$745
Revenue Collected During FY 08:	**$147,933**	$206,165	$79,162
Expenditures During FY 08:	**$136,297**	$201,484	$88,676
Per Capita Revenue:	**$272**	$520	$198
Per Capita Expenditures:	**$251**	$519	$219
Operating Income (loss):	**$11,636**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**930.47%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,268,205**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,336**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cypress Village

Unit Code: 044/020/32 **County:** JOHNSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $269,300

Equalized Assessed Valuation: $778,549

Population: 250

Employees:

Full Time:

Part Time: 3

Salaries Paid: $18,071

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$58,070	$266,951	$169,639
Per Capita Beginning Fund Balance:	$232	$666	$444
Revenue Collected During FY 08:	$69,888	$254,229	$117,702
Expenditures During FY 08:	$87,097	$232,039	$106,311
Per Capita Revenue:	$280	$581	$283
Per Capita Expenditures:	$348	$540	$267
Revenues over (under) Expenditures:	-$17,209	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	46.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,861	$280,303	$171,795
Per Capita Ending Fund Balance:	$163	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$695	$37,131	$
Total Unrestricted Net Assets:	$40,166	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$94,087**	$385,902	$36,500
Per Capita Debt:	**$376**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$380,488**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,522**	$2,071	$745
Revenue Collected During FY 08:	**$17,386**	$206,165	$79,162
Expenditures During FY 08:	**$36,107**	$201,484	$88,676
Per Capita Revenue:	**$70**	$520	$198
Per Capita Expenditures:	**$144**	$519	$219
Operating Income (loss):	**-$18,721**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1001.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$361,767**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,447**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dahlgren Village

Unit Code: 033/020/32 **County:** HAMILTON

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $726,000

Equalized Assessed Valuation: $1,897,652

Population: 525

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $86,504

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$193,636	$266,951	$169,639
Per Capita Beginning Fund Balance:	$369	$666	$444
Revenue Collected During FY 08:	$147,571	$254,229	$117,702
Expenditures During FY 08:	$124,247	$232,039	$106,311
Per Capita Revenue:	$281	$581	$283
Per Capita Expenditures:	$237	$540	$267
Revenues over (under) Expenditures:	$23,324	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	147.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$182,913	$280,303	$171,795
Per Capita Ending Fund Balance:	$348	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$122,173	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$363,511	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$692	$2,071	$745
Revenue Collected During FY 08:	$380,418	$206,165	$79,162
Expenditures During FY 08:	$360,271	$201,484	$88,676
Per Capita Revenue:	$725	$520	$198
Per Capita Expenditures:	$686	$519	$219
Operating Income (loss):	$20,147	$4,680	$
Ratio of Retained Earnings to Expenditures:	114.82%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$413,658	$751,204	$341,980
Per Capita Ending Retained Earnings:	$788	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dakota Village

Unit Code: 089/015/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $159,600

Equalized Assessed Valuation: $4,562,160

Population: 473

Employees:

Full Time:

Part Time: 8

Salaries Paid: $20,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$392,590	$266,951	$169,639
Per Capita Beginning Fund Balance:	$830	$666	$444
Revenue Collected During FY 08:	$148,323	$254,229	$117,702
Expenditures During FY 08:	$92,552	$232,039	$106,311
Per Capita Revenue:	$314	$581	$283
Per Capita Expenditures:	$196	$540	$267
Revenues over (under) Expenditures:	$55,771	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	484.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	$448,361	$280,303	$171,795
Per Capita Ending Fund Balance:	$948	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,803	$37,131	$
Total Unrestricted Net Assets:	$440,558	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$253,983**	$385,902	$36,500
Per Capita Debt:	**$537**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$510,259**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,079**	$2,071	$745
Revenue Collected During FY 08:	**$135,792**	$206,165	$79,162
Expenditures During FY 08:	**$106,880**	$201,484	$88,676
Per Capita Revenue:	**$287**	$520	$198
Per Capita Expenditures:	**$226**	$519	$219
Operating Income (loss):	**$28,912**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**527.61%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$563,913**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,192**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dallas City

Unit Code: 034/035/30 **County:** HANCOCK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$543,045
Equalized Assessed Valuation:	$6,622,960
Population:	1,050
Employees:	
Full Time:	3
Part Time:	7
Salaries Paid:	$95,580

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,053,834	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,004	$548	$381
Revenue Collected During FY 08:	$366,640	$5,252,094	$2,318,995
Expenditures During FY 08:	$227,368	$5,218,323	$2,340,819
Per Capita Revenue:	$349	$721	$564
Per Capita Expenditures:	$217	$706	$556
Revenues over (under) Expenditures:	$139,272	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	524.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,193,106	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,136	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,193,106	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,453,236	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,384	$1,329	$992
Revenue Collected During FY 08:	$199,444	$2,601,339	$1,061,685
Expenditures During FY 08:	$250,548	$2,427,439	$1,076,743
Per Capita Revenue:	$190	$427	$282
Per Capita Expenditures:	$239	$403	$271
Operating Income (loss):	-$51,104	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	559.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,402,132	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,335	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dalton City Village

Unit Code: 070/020/32 **County:** MOULTRIE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$725,300
Equalized Assessed Valuation:	$4,531,652
Population:	600
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$63,122

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$127,519	$266,951	$169,639
Per Capita Beginning Fund Balance:	$213	$666	$444
Revenue Collected During FY 08:	$156,116	$254,229	$117,702
Expenditures During FY 08:	$140,262	$232,039	$106,311
Per Capita Revenue:	$260	$581	$283
Per Capita Expenditures:	$234	$540	$267
Revenues over (under) Expenditures:	$15,854	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	102.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$143,373	$280,303	$171,795
Per Capita Ending Fund Balance:	$239	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,188	$37,131	$
Total Unrestricted Net Assets:	$79,185	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$139,259**	$385,902	$36,500
Per Capita Debt:	**$232**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$173,928**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$290**	$2,071	$745
Revenue Collected During FY 08:	**$146,469**	$206,165	$79,162
Expenditures During FY 08:	**$224,320**	$201,484	$88,676
Per Capita Revenue:	**$244**	$520	$198
Per Capita Expenditures:	**$374**	$519	$219
Operating Income (loss):	**-$77,851**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**42.83%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$96,077**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$160**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dalzell Village

Unit Code: 006/030/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $623,100

Equalized Assessed Valuation: $5,623,188

Population: 717

Employees:

Full Time:

Part Time: 22

Salaries Paid: $33,335

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$394,406	$266,951	$169,639
Per Capita Beginning Fund Balance:	$550	$666	$444
Revenue Collected During FY 08:	$391,630	$254,229	$117,702
Expenditures During FY 08:	$276,314	$232,039	$106,311
Per Capita Revenue:	$546	$581	$283
Per Capita Expenditures:	$385	$540	$267
Revenues over (under) Expenditures:	$115,316	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	184.47%	286.45%	165.93%
Ending Fund Balance for FY 08:	$509,722	$280,303	$171,795
Per Capita Ending Fund Balance:	$711	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$216,047	$37,131	$
Total Unrestricted Net Assets:	$293,675	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$296,441	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$413	$2,071	$745
Revenue Collected During FY 08:	$154,393	$206,165	$79,162
Expenditures During FY 08:	$139,315	$201,484	$88,676
Per Capita Revenue:	$215	$520	$198
Per Capita Expenditures:	$194	$519	$219
Operating Income (loss):	$15,078	$4,680	$
Ratio of Retained Earnings to Expenditures:	223.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$311,519	$751,204	$341,980
Per Capita Ending Retained Earnings:	$434	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Damiansville Village

Unit Code: 014/037/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $103,160

Equalized Assessed Valuation: $5,612,126

Population: 425

Employees:

Full Time:

Part Time: 8

Salaries Paid: $11,853

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$200,717	$266,951	$169,639
Per Capita Beginning Fund Balance:	$472	$666	$444
Revenue Collected During FY 08:	$98,441	$254,229	$117,702
Expenditures During FY 08:	$36,396	$232,039	$106,311
Per Capita Revenue:	$232	$581	$283
Per Capita Expenditures:	$86	$540	$267
Revenues over (under) Expenditures:	$62,045	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	721.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$262,762	$280,303	$171,795
Per Capita Ending Fund Balance:	$618	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$262,762	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$968,837	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,280	$2,071	$745
Revenue Collected During FY 08:	$112,015	$206,165	$79,162
Expenditures During FY 08:	$127,101	$201,484	$88,676
Per Capita Revenue:	$264	$520	$198
Per Capita Expenditures:	$299	$519	$219
Operating Income (loss):	-$15,086	$4,680	$
Ratio of Retained Earnings to Expenditures:	750.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$953,751	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,244	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dana Village

Unit Code: 050/015/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $37,700

Equalized Assessed Valuation: $1,383,588

Population: 171

Employees:

Full Time:

Part Time: 1

Salaries Paid: $1,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$104,007	$266,951	$169,639
Per Capita Beginning Fund Balance:	$608	$666	$444
Revenue Collected During FY 08:	$42,702	$254,229	$117,702
Expenditures During FY 08:	$32,319	$232,039	$106,311
Per Capita Revenue:	$250	$581	$283
Per Capita Expenditures:	$189	$540	$267
Revenues over (under) Expenditures:	$10,383	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	353.94%	286.45%	165.93%
Ending Fund Balance for FY 08:	$114,390	$280,303	$171,795
Per Capita Ending Fund Balance:	$669	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$94,368	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Danforth Village

Unit Code: 038/045/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $231,330

Equalized Assessed Valuation: $4,802,015

Population: 550

Employees:

Full Time:

Part Time: 15

Salaries Paid: $24,795

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$488,354	$266,951	$169,639
Per Capita Beginning Fund Balance:	$888	$666	$444
Revenue Collected During FY 08:	$152,251	$254,229	$117,702
Expenditures During FY 08:	$105,656	$232,039	$106,311
Per Capita Revenue:	$277	$581	$283
Per Capita Expenditures:	$192	$540	$267
Revenues over (under) Expenditures:	$46,595	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	192.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	$203,796	$280,303	$171,795
Per Capita Ending Fund Balance:	$371	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,484	$37,131	$
Total Unrestricted Net Assets:	$165,312	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$574,563	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,045	$2,071	$745
Revenue Collected During FY 08:	$46,452	$206,165	$79,162
Expenditures During FY 08:	$66,740	$201,484	$88,676
Per Capita Revenue:	$84	$520	$198
Per Capita Expenditures:	$121	$519	$219
Operating Income (loss):	-$20,288	$4,680	$
Ratio of Retained Earnings to Expenditures:	123.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$82,642	$751,204	$341,980
Per Capita Ending Retained Earnings:	$150	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Danvers Village

Unit Code: 064/050/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $725,835

Equalized Assessed Valuation: $14,497,397

Population: 1,183

Employees:

Full Time: 2

Part Time: 22

Salaries Paid: $205,082

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$227,376	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$192	$548	$381
Revenue Collected During FY 08:	$427,245	$5,252,094	$2,318,995
Expenditures During FY 08:	$405,311	$5,218,323	$2,340,819
Per Capita Revenue:	$361	$721	$564
Per Capita Expenditures:	$343	$706	$556
Revenues over (under) Expenditures:	$21,934	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	61.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$249,310	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$211	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$204,253	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,160,963	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$981	$1,329	$992
Revenue Collected During FY 08:	$226,238	$2,601,339	$1,061,685
Expenditures During FY 08:	$229,190	$2,427,439	$1,076,743
Per Capita Revenue:	$191	$427	$282
Per Capita Expenditures:	$194	$403	$271
Operating Income (loss):	-$2,952	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	505.26%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,158,011	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$979	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Danville City

Unit Code: 092/030/30 **County:** VERMILION

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,627,472
Equalized Assessed Valuation:	$358,959,958
Population:	33,904
Employees:	
Full Time:	258
Part Time:	35
Salaries Paid:	$14,131,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,406,849	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$248	$420	$380
Revenue Collected During FY 08:	$29,221,990	$47,279,441	$36,812,097
Expenditures During FY 08:	$31,539,002	$46,868,184	$35,335,224
Per Capita Revenue:	$862	$910	$884
Per Capita Expenditures:	$930	$894	$899
Revenues over (under) Expenditures:	-$2,317,012	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	22.26%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,020,809	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$207	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,196,537	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$1,446,258	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,325,622**	$74,451,458	$47,444,580
Per Capita Debt:	**$452**	$1,334	$1,078
General Obligation Debt over EAV:	**2.97%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,238,944**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$243**	$1,214	$976
Revenue Collected During FY 08:	**$5,518,216**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$5,215,208**	$16,245,069	$9,219,236
Per Capita Revenue:	**$163**	$312	$227
Per Capita Expenditures:	**$154**	$294	$237
Operating Income (loss):	**$303,008**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**161.03%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$8,397,933**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$248**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Darien City
Unit Code:	022/040/30
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,627,265
Equalized Assessed Valuation:	$962,787,648
Population:	23,615
Employees:	
Full Time:	88
Part Time:	19
Salaries Paid:	$5,776,297

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,703,204	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$157	$548	$381
Revenue Collected During FY 08:	$12,623,308	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,813,861	$5,218,323	$2,340,819
Per Capita Revenue:	$535	$721	$564
Per Capita Expenditures:	$543	$706	$556
Revenues over (under) Expenditures:	-$190,553	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,171,368	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$177	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$215,983	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,335,943	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,793,966**	$7,762,020	$1,837,009
Per Capita Debt:	**$372**	$1,174	$528
General Obligation Debt over EAV:	**0.88%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,268,808**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$265**	$1,329	$992
Revenue Collected During FY 08:	**$3,127,651**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,113,839**	$2,427,439	$1,076,743
Per Capita Revenue:	**$132**	$427	$282
Per Capita Expenditures:	**$132**	$403	$271
Operating Income (loss):	**$13,812**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**201.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,282,620**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$266**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Davis Village

Unit Code: 089/020/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $150,131

Equalized Assessed Valuation: $2,777,777

Population: 700

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $61,808

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$741,245	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,059	$666	$444
Revenue Collected During FY 08:	$569,591	$254,229	$117,702
Expenditures During FY 08:	$527,366	$232,039	$106,311
Per Capita Revenue:	$814	$581	$283
Per Capita Expenditures:	$753	$540	$267
Revenues over (under) Expenditures:	$42,225	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	148.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$784,135	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,120	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$198,374	$37,131	$
Total Unrestricted Net Assets:	$591,660	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$317,000**	$385,902	$36,500
Per Capita Debt:	**$453**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$584,522**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$835**	$2,071	$745
Revenue Collected During FY 08:	**$148,649**	$206,165	$79,162
Expenditures During FY 08:	**$122,374**	$201,484	$88,676
Per Capita Revenue:	**$212**	$520	$198
Per Capita Expenditures:	**$175**	$519	$219
Operating Income (loss):	**$26,275**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**843.90%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,032,716**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,475**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Davis Junction Village

Unit Code: 071/023/32 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,988,450
Equalized Assessed Valuation:	$36,044,105
Population:	1,848
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$211,902

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,239,776	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$3,377	$548	$381
Revenue Collected During FY 08:	$752,050	$5,252,094	$2,318,995
Expenditures During FY 08:	$974,777	$5,218,323	$2,340,819
Per Capita Revenue:	$407	$721	$564
Per Capita Expenditures:	$527	$706	$556
Revenues over (under) Expenditures:	-$222,727	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	752.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,337,205	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$3,970	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$184,166	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,153,039	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,845,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$4,786**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$1,030,726**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$558**	$1,329	$992
Revenue Collected During FY 08:	**$3,917,066**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,075,593**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,120**	$427	$282
Per Capita Expenditures:	**$582**	$403	$271
Operating Income (loss):	**$2,841,473**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**45.61%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$490,591**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$265**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dawson Village

Unit Code: 083/040/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $579,600

Equalized Assessed Valuation: $4,668,483

Population: 454

Employees:

Full Time: 4

Part Time:

Salaries Paid: $106,864

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$105,528	$266,951	$169,639
Per Capita Beginning Fund Balance:	$232	$666	$444
Revenue Collected During FY 08:	$124,344	$254,229	$117,702
Expenditures During FY 08:	$148,171	$232,039	$106,311
Per Capita Revenue:	$274	$581	$283
Per Capita Expenditures:	$326	$540	$267
Revenues over (under) Expenditures:	-$23,827	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	38.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$56,902	$280,303	$171,795
Per Capita Ending Fund Balance:	$125	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,085	$37,131	$
Total Unrestricted Net Assets:	$47,249	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$207,653**	$385,902	$36,500
Per Capita Debt:	**$457**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$477,347**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,051**	$2,071	$745
Revenue Collected During FY 08:	**$261,881**	$206,165	$79,162
Expenditures During FY 08:	**$316,281**	$201,484	$88,676
Per Capita Revenue:	**$577**	$520	$198
Per Capita Expenditures:	**$697**	$519	$219
Operating Income (loss):	**-$54,400**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**141.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$447,749**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$986**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: De Pue Village

Unit Code: 006/035/32 **County:** BUREAU

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,967,730
Equalized Assessed Valuation:	$8,794,071
Population:	1,850
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	$303,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$266,765	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$144	$548	$381
Revenue Collected During FY 08:	$790,839	$5,252,094	$2,318,995
Expenditures During FY 08:	$764,760	$5,218,323	$2,340,819
Per Capita Revenue:	$427	$721	$564
Per Capita Expenditures:	$413	$706	$556
Revenues over (under) Expenditures:	$26,079	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	$259,067	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$140	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$296,552	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$643,166**	$7,762,020	$1,837,009
Per Capita Debt:	**$348**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$206,843**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$112**	$1,329	$992
Revenue Collected During FY 08:	**$401,346**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$407,141**	$2,427,439	$1,076,743
Per Capita Revenue:	**$217**	$427	$282
Per Capita Expenditures:	**$220**	$403	$271
Operating Income (loss):	**-$5,795**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**55.18%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$224,652**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$121**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: De Soto Village

Unit Code: 039/025/32 **County:** JACKSON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$928,640
Equalized Assessed Valuation:	$9,357,242
Population:	1,632
Employees:	
Full Time:	7
Part Time:	9
Salaries Paid:	$261,978

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$357,994	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$219	$548	$381
Revenue Collected During FY 08:	$982,207	$5,252,094	$2,318,995
Expenditures During FY 08:	$531,314	$5,218,323	$2,340,819
Per Capita Revenue:	$602	$721	$564
Per Capita Expenditures:	$326	$706	$556
Revenues over (under) Expenditures:	$450,893	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	152.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	$808,887	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$496	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$61,286	$1,203,389	$223,442
Total Unrestricted Net Assets:	$725,458	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$110,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$67**	$1,174	$528
General Obligation Debt over EAV:	**1.18%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,136,880**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,309**	$1,329	$992
Revenue Collected During FY 08:	**$440,268**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$385,802**	$2,427,439	$1,076,743
Per Capita Revenue:	**$270**	$427	$282
Per Capita Expenditures:	**$236**	$403	$271
Operating Income (loss):	**$54,466**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**568.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,191,346**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,343**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Decatur City

Unit Code: 055/020/30 **County:** MACON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$155,527,549
Equalized Assessed Valuation:	$860,504,122
Population:	81,860
Employees:	
Full Time:	567
Part Time:	47
Salaries Paid:	$28,485,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,068,411	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$209	$420	$380
Revenue Collected During FY 08:	$59,260,560	$47,279,441	$36,812,097
Expenditures During FY 08:	$63,627,067	$46,868,184	$35,335,224
Per Capita Revenue:	$724	$910	$884
Per Capita Expenditures:	$777	$894	$899
Revenues over (under) Expenditures:	-$4,366,507	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	24.37%	48.74%	43.68%
Ending Fund Balance for FY 08:	$15,505,616	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$189	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$15,918,386	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$68,488,579**	$74,451,458	$47,444,580
Per Capita Debt:	**$837**	$1,334	$1,078
General Obligation Debt over EAV:	**4.84%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$90,921,417**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,111**	$1,214	$976
Revenue Collected During FY 08:	**$21,916,005**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$22,004,440**	$16,245,069	$9,219,236
Per Capita Revenue:	**$268**	$312	$227
Per Capita Expenditures:	**$269**	$294	$237
Operating Income (loss):	**-$88,435**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**382.20%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$84,100,747**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,027**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deer Creek Village

Unit Code: 090/020/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,215,050

Equalized Assessed Valuation: $5,870,246

Population: 605

Employees:

Full Time: 2

Part Time: 12

Salaries Paid: $185,287

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,079,632	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,785	$666	$444
Revenue Collected During FY 08:	$688,497	$254,229	$117,702
Expenditures During FY 08:	$557,921	$232,039	$106,311
Per Capita Revenue:	$1,138	$581	$283
Per Capita Expenditures:	$922	$540	$267
Revenues over (under) Expenditures:	$130,576	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	205.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,148,434	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,898	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$309,268	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$454,292**	$385,902	$36,500
Per Capita Debt:	**$751**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$452,249**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$748**	$2,071	$745
Revenue Collected During FY 08:	**$153,981**	$206,165	$79,162
Expenditures During FY 08:	**$198,828**	$201,484	$88,676
Per Capita Revenue:	**$255**	$520	$198
Per Capita Expenditures:	**$329**	$519	$219
Operating Income (loss):	**-$44,847**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**218.37%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$434,176**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$718**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deer Grove Village

Unit Code: 098/020/32 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$41,090
Equalized Assessed Valuation:	$442,590
Population:	48
Employees:	
Full Time:	8
Part Time:	
Salaries Paid:	$1,801

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,828	$266,951	$169,639
Per Capita Beginning Fund Balance:	$705	$666	$444
Revenue Collected During FY 08:	$12,455	$254,229	$117,702
Expenditures During FY 08:	$9,338	$232,039	$106,311
Per Capita Revenue:	$259	$581	$283
Per Capita Expenditures:	$195	$540	$267
Revenues over (under) Expenditures:	$3,117	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	395.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$36,945	$280,303	$171,795
Per Capita Ending Fund Balance:	$770	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$36,945	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Deer Park Village

Unit Code: 049/020/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,382,038
Equalized Assessed Valuation:	$250,969,061
Population:	3,102
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$184,742

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,070,032	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$667	$548	$381
Revenue Collected During FY 08:	$3,410,843	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,935,122	$5,218,323	$2,340,819
Per Capita Revenue:	$1,100	$721	$564
Per Capita Expenditures:	$1,269	$706	$556
Revenues over (under) Expenditures:	-$524,279	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	39.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,545,753	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$498	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$765,358	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,324,863	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$562,200**	$7,762,020	$1,837,009
Per Capita Debt:	**$181**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$87,345**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$28**	$1,329	$992
Revenue Collected During FY 08:	**$203,249**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$203,512**	$2,427,439	$1,076,743
Per Capita Revenue:	**$66**	$427	$282
Per Capita Expenditures:	**$66**	$403	$271
Operating Income (loss):	**-$263**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**42.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$87,082**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$28**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Deerfield Village

Unit Code: 049/018/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$54,566,624
Equalized Assessed Valuation:	$1,534,804,968
Population:	18,420
Employees:	
Full Time:	109
Part Time:	19
Salaries Paid:	$9,179,971

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,459,857	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,165	$548	$381
Revenue Collected During FY 08:	$16,318,696	$5,252,094	$2,318,995
Expenditures During FY 08:	$15,135,806	$5,218,323	$2,340,819
Per Capita Revenue:	$886	$721	$564
Per Capita Expenditures:	$822	$706	$556
Revenues over (under) Expenditures:	$1,182,890	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	123.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	$18,653,799	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,013	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,979,340	$1,203,389	$223,442
Total Unrestricted Net Assets:	$22,238,210	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,185,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$336**	$1,174	$528
General Obligation Debt over EAV:	**0.40%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$21,767,836**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,182**	$1,329	$992
Revenue Collected During FY 08:	**$8,777,091**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$10,689,812**	$2,427,439	$1,076,743
Per Capita Revenue:	**$476**	$427	$282
Per Capita Expenditures:	**$580**	$403	$271
Operating Income (loss):	**-$1,912,721**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**208.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,296,720**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,210**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Dekalb City

Unit Code: 019/015/30 **County:** DEKALB

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$60,993,989
Equalized Assessed Valuation:	$623,822,841
Population:	45,897
Employees:	
Full Time:	221
Part Time:	40
Salaries Paid:	$17,228,620

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,729,941	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$103	$420	$380
Revenue Collected During FY 08:	$31,341,389	$47,279,441	$36,812,097
Expenditures During FY 08:	$30,444,339	$46,868,184	$35,335,224
Per Capita Revenue:	$683	$910	$884
Per Capita Expenditures:	$663	$894	$899
Revenues over (under) Expenditures:	$897,050	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	12.75%	48.74%	43.68%
Ending Fund Balance for FY 08:	$3,882,533	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$85	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,131,297	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$16,660,106	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$45,689,061**	$74,451,458	$47,444,580
Per Capita Debt:	**$995**	$1,334	$1,078
General Obligation Debt over EAV:	**2.83%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$44,780,308**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$976**	$1,214	$976
Revenue Collected During FY 08:	**$6,736,558**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,972,575**	$16,245,069	$9,219,236
Per Capita Revenue:	**$147**	$312	$227
Per Capita Expenditures:	**$152**	$294	$237
Operating Income (loss):	**-$236,017**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**657.64%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$45,854,463**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$999**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Deland Village

Unit Code: 074/030/32 **County:** PIATT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$231,950
Equalized Assessed Valuation:	$3,652,474
Population:	458
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$58,737

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$266,168	$266,951	$169,639
Per Capita Beginning Fund Balance:	$581	$666	$444
Revenue Collected During FY 08:	$135,032	$254,229	$117,702
Expenditures During FY 08:	$122,805	$232,039	$106,311
Per Capita Revenue:	$295	$581	$283
Per Capita Expenditures:	$268	$540	$267
Revenues over (under) Expenditures:	$12,227	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	226.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	$278,395	$280,303	$171,795
Per Capita Ending Fund Balance:	$608	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$278,394	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$64,840**	$385,902	$36,500
Per Capita Debt:	**$142**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$356,044**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$777**	$2,071	$745
Revenue Collected During FY 08:	**$84,298**	$206,165	$79,162
Expenditures During FY 08:	**$93,980**	$201,484	$88,676
Per Capita Revenue:	**$184**	$520	$198
Per Capita Expenditures:	**$205**	$519	$219
Operating Income (loss):	**-$9,682**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**368.55%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$346,362**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$756**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Delavan City
Unit Code:	090/025/30
County:	TAZEWELL
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,454,580
Equalized Assessed Valuation:	$16,599,926
Population:	1,766
Employees:	
Full Time:	6
Part Time:	18
Salaries Paid:	$243,326

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$920,693	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$521	$548	$381
Revenue Collected During FY 08:	$642,516	$5,252,094	$2,318,995
Expenditures During FY 08:	$545,096	$5,218,323	$2,340,819
Per Capita Revenue:	$364	$721	$564
Per Capita Expenditures:	$309	$706	$556
Revenues over (under) Expenditures:	$97,420	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	186.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,018,113	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$577	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$173,602	$1,203,389	$223,442
Total Unrestricted Net Assets:	$238,143	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$791,752	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$448	$1,329	$992
Revenue Collected During FY 08:	$375,498	$2,601,339	$1,061,685
Expenditures During FY 08:	$291,664	$2,427,439	$1,076,743
Per Capita Revenue:	$213	$427	$282
Per Capita Expenditures:	$165	$403	$271
Operating Income (loss):	$83,834	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	300.20%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$875,586	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$496	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Des Plaines City

Unit Code: 016/140/30 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $137,103,988

Equalized Assessed Valuation: $2,467,463,828

Population: 58,710

Employees:

Full Time: 477

Part Time: 70

Salaries Paid: $37,424,069

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,304,506	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$107	$420	$380
Revenue Collected During FY 08:	$66,188,546	$47,279,441	$36,812,097
Expenditures During FY 08:	$66,320,379	$46,868,184	$35,335,224
Per Capita Revenue:	$1,127	$910	$884
Per Capita Expenditures:	$1,130	$894	$899
Revenues over (under) Expenditures:	-$131,833	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	7.83%	48.74%	43.68%
Ending Fund Balance for FY 08:	$5,192,995	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$88	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,049,450	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$6,720,164	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$85,315,087**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,453**	$1,334	$1,078
General Obligation Debt over EAV:	**3.34%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$38,430,265**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$655**	$1,214	$976
Revenue Collected During FY 08:	**$18,541,477**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$17,176,361**	$16,245,069	$9,219,236
Per Capita Revenue:	**$316**	$312	$227
Per Capita Expenditures:	**$293**	$294	$237
Operating Income (loss):	**$1,365,116**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**230.78%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$39,639,170**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$675**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dewitt Village

Unit Code: 020/015/32 **County:** DEWITT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $56,660

Equalized Assessed Valuation: $1,741,343

Population: 188

Employees:

Full Time:

Part Time: 10

Salaries Paid: $14,268

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$49,696	$266,951	$169,639
Per Capita Beginning Fund Balance:	$264	$666	$444
Revenue Collected During FY 08:	$49,325	$254,229	$117,702
Expenditures During FY 08:	$26,910	$232,039	$106,311
Per Capita Revenue:	$262	$581	$283
Per Capita Expenditures:	$143	$540	$267
Revenues over (under) Expenditures:	$22,415	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	235.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$63,345	$280,303	$171,795
Per Capita Ending Fund Balance:	$337	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,198	$37,131	$
Total Unrestricted Net Assets:	$57,147	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$98,168**	$385,902	$36,500
Per Capita Debt:	**$522**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,124**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$38**	$2,071	$745
Revenue Collected During FY 08:	**$41,767**	$206,165	$79,162
Expenditures During FY 08:	**$37,126**	$201,484	$88,676
Per Capita Revenue:	**$222**	$520	$198
Per Capita Expenditures:	**$197**	$519	$219
Operating Income (loss):	**$4,641**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**55.30%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$20,531**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$109**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Diamond Village

Unit Code: 032/030/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $9,460,000

Equalized Assessed Valuation: $44,794,666

Population: 1,396

Employees:

Full Time: 4

Part Time: 15

Salaries Paid: $275,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$772,791	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$554	$548	$381
Revenue Collected During FY 08:	$792,832	$5,252,094	$2,318,995
Expenditures During FY 08:	$590,193	$5,218,323	$2,340,819
Per Capita Revenue:	$568	$721	$564
Per Capita Expenditures:	$423	$706	$556
Revenues over (under) Expenditures:	$202,639	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	167.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$986,430	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$707	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$986,430	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$439,912**	$7,762,020	$1,837,009
Per Capita Debt:	**$315**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,258,312**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$901**	$1,329	$992
Revenue Collected During FY 08:	**$787,164**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$673,713**	$2,427,439	$1,076,743
Per Capita Revenue:	**$564**	$427	$282
Per Capita Expenditures:	**$483**	$403	$271
Operating Income (loss):	**$113,451**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**203.61%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,371,763**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$983**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 **County:** EFFINGHAM

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,257,100
Equalized Assessed Valuation:	$5,846,197
Population:	591
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$127,707

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,605,738	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,717	$666	$444
Revenue Collected During FY 08:	$606,290	$254,229	$117,702
Expenditures During FY 08:	$804,153	$232,039	$106,311
Per Capita Revenue:	$1,026	$581	$283
Per Capita Expenditures:	$1,361	$540	$267
Revenues over (under) Expenditures:	-$197,863	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	216.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,739,533	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,943	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$241,373	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$354,836**	$385,902	$36,500
Per Capita Debt:	**$600**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$601,727**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,018**	$2,071	$745
Revenue Collected During FY 08:	**$138,132**	$206,165	$79,162
Expenditures During FY 08:	**$138,571**	$201,484	$88,676
Per Capita Revenue:	**$234**	$520	$198
Per Capita Expenditures:	**$234**	$519	$219
Operating Income (loss):	**-$439**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**433.92%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$601,288**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,017**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Divernon Village

Unit Code: 083/045/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,713,100

Equalized Assessed Valuation: $12,764,187

Population: 1,201

Employees:

Full Time: 7

Part Time: 25

Salaries Paid: $293,566

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$386,746	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$322	$548	$381
Revenue Collected During FY 08:	$357,208	$5,252,094	$2,318,995
Expenditures During FY 08:	$406,704	$5,218,323	$2,340,819
Per Capita Revenue:	$297	$721	$564
Per Capita Expenditures:	$339	$706	$556
Revenues over (under) Expenditures:	-$49,496	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	82.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	$337,250	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$281	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$337,250	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$287,290**	$7,762,020	$1,837,009
Per Capita Debt:	**$239**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,850,464**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,541**	$1,329	$992
Revenue Collected During FY 08:	**$1,109,774**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,087,364**	$2,427,439	$1,076,743
Per Capita Revenue:	**$924**	$427	$282
Per Capita Expenditures:	**$905**	$403	$271
Operating Income (loss):	**$22,410**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**172.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,872,874**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,559**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dix Village

Unit Code: 041/025/32 **County:** JEFFERSON

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$235,995
Equalized Assessed Valuation:	$3,695,369
Population:	500
Employees:	
Full Time:	9
Part Time:	
Salaries Paid:	$13,260

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$137,295	$266,951	$169,639
Per Capita Beginning Fund Balance:	$275	$666	$444
Revenue Collected During FY 08:	$	$254,229	$117,702
Expenditures During FY 08:	$	$232,039	$106,311
Per Capita Revenue:	$	$581	$283
Per Capita Expenditures:	$	$540	$267
Revenues over (under) Expenditures:	$	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	0.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	$148,238	$280,303	$171,795
Per Capita Ending Fund Balance:	$296	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dixon City

Unit Code: 052/025/30 **County:** LEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$146,922,820
Equalized Assessed Valuation:	$171,668,135
Population:	15,272
Employees:	
Full Time:	95
Part Time:	145
Salaries Paid:	$5,196,284

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,827,267	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$513	$548	$381
Revenue Collected During FY 08:	$11,966,629	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,184,099	$5,218,323	$2,340,819
Per Capita Revenue:	$784	$721	$564
Per Capita Expenditures:	$667	$706	$556
Revenues over (under) Expenditures:	$1,782,530	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,304,797	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$478	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,499,529	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,487,053	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$31,711,631**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,076**	$1,174	$528
General Obligation Debt over EAV:	**7.67%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,815,713**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,232**	$1,329	$992
Revenue Collected During FY 08:	**$5,063,833**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,699,846**	$2,427,439	$1,076,743
Per Capita Revenue:	**$332**	$427	$282
Per Capita Expenditures:	**$308**	$403	$271
Operating Income (loss):	**$363,987**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**350.75%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,484,700**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,079**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dongola Village

Unit Code: 091/025/32 **County:** UNION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$782,050
Equalized Assessed Valuation:	$3,272,037
Population:	800
Employees:	
Full Time:	3
Part Time:	11
Salaries Paid:	$131,601

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$193,793	$266,951	$169,639
Per Capita Beginning Fund Balance:	$242	$666	$444
Revenue Collected During FY 08:	$292,392	$254,229	$117,702
Expenditures During FY 08:	$340,333	$232,039	$106,311
Per Capita Revenue:	$365	$581	$283
Per Capita Expenditures:	$425	$540	$267
Revenues over (under) Expenditures:	-$47,941	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	42.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$145,852	$280,303	$171,795
Per Capita Ending Fund Balance:	$182	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,394	$37,131	$
Total Unrestricted Net Assets:	$69,458	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,490,371	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,863	$2,071	$745
Revenue Collected During FY 08:	$241,709	$206,165	$79,162
Expenditures During FY 08:	$252,783	$201,484	$88,676
Per Capita Revenue:	$302	$520	$198
Per Capita Expenditures:	$316	$519	$219
Operating Income (loss):	-$11,074	$4,680	$
Ratio of Retained Earnings to Expenditures:	585.20%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,479,297	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,849	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Donnellson Village

Unit Code: 068/025/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$652,850
Equalized Assessed Valuation:	$793,257
Population:	243
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$27,517

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$73,921	$266,951	$169,639
Per Capita Beginning Fund Balance:	$304	$666	$444
Revenue Collected During FY 08:	$76,212	$254,229	$117,702
Expenditures During FY 08:	$48,742	$232,039	$106,311
Per Capita Revenue:	$314	$581	$283
Per Capita Expenditures:	$201	$540	$267
Revenues over (under) Expenditures:	$27,470	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	208.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$101,391	$280,303	$171,795
Per Capita Ending Fund Balance:	$417	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$101,391	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$513,000**	$385,902	$36,500
Per Capita Debt:	**$2,111**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,480,585**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$6,093**	$2,071	$745
Revenue Collected During FY 08:	**$133,708**	$206,165	$79,162
Expenditures During FY 08:	**$177,496**	$201,484	$88,676
Per Capita Revenue:	**$550**	$520	$198
Per Capita Expenditures:	**$730**	$519	$219
Operating Income (loss):	**-$43,788**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**809.48%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,436,797**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,913**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Donovan Village

Unit Code: 038/050/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $540,250

Equalized Assessed Valuation: $2,025,813

Population: 351

Employees:

Full Time:

Part Time: 4

Salaries Paid: $13,684

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$190,163	$266,951	$169,639
Per Capita Beginning Fund Balance:	$542	$666	$444
Revenue Collected During FY 08:	$72,592	$254,229	$117,702
Expenditures During FY 08:	$40,031	$232,039	$106,311
Per Capita Revenue:	$207	$581	$283
Per Capita Expenditures:	$114	$540	$267
Revenues over (under) Expenditures:	$32,561	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	556.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$222,724	$280,303	$171,795
Per Capita Ending Fund Balance:	$635	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$222,724	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$23,704	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$68	$2,071	$745
Revenue Collected During FY 08:	$44,114	$206,165	$79,162
Expenditures During FY 08:	$46,299	$201,484	$88,676
Per Capita Revenue:	$126	$520	$198
Per Capita Expenditures:	$132	$519	$219
Operating Income (loss):	-$2,185	$4,680	$
Ratio of Retained Earnings to Expenditures:	46.48%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$21,519	$751,204	$341,980
Per Capita Ending Retained Earnings:	$61	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dorchester Village

Unit Code: 056/035/32 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$117,300
Equalized Assessed Valuation:	$1,022,323
Population:	150
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$8,263

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$133,602	$266,951	$169,639
Per Capita Beginning Fund Balance:	$891	$666	$444
Revenue Collected During FY 08:	$32,272	$254,229	$117,702
Expenditures During FY 08:	$29,050	$232,039	$106,311
Per Capita Revenue:	$215	$581	$283
Per Capita Expenditures:	$194	$540	$267
Revenues over (under) Expenditures:	$3,222	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	470.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$136,824	$280,303	$171,795
Per Capita Ending Fund Balance:	$912	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,743	$37,131	$
Total Unrestricted Net Assets:	$133,081	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$160,808	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,072	$2,071	$745
Revenue Collected During FY 08:	$84,668	$206,165	$79,162
Expenditures During FY 08:	$79,134	$201,484	$88,676
Per Capita Revenue:	$564	$520	$198
Per Capita Expenditures:	$528	$519	$219
Operating Income (loss):	$5,534	$4,680	$
Ratio of Retained Earnings to Expenditures:	210.20%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$166,342	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,109	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dover Village

Unit Code: 006/040/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $30,550

Equalized Assessed Valuation: $990,131

Population: 172

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$91,799	$266,951	$169,639
Per Capita Beginning Fund Balance:	$534	$666	$444
Revenue Collected During FY 08:	$40,058	$254,229	$117,702
Expenditures During FY 08:	$32,564	$232,039	$106,311
Per Capita Revenue:	$233	$581	$283
Per Capita Expenditures:	$189	$540	$267
Revenues over (under) Expenditures:	$7,494	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	278.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$90,748	$280,303	$171,795
Per Capita Ending Fund Balance:	$528	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,901	$37,131	$
Total Unrestricted Net Assets:	$63,847	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$129,964	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$756	$2,071	$745
Revenue Collected During FY 08:	$18,871	$206,165	$79,162
Expenditures During FY 08:	$33,567	$201,484	$88,676
Per Capita Revenue:	$110	$520	$198
Per Capita Expenditures:	$195	$519	$219
Operating Income (loss):	-$14,696	$4,680	$
Ratio of Retained Earnings to Expenditures:	368.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$123,813	$751,204	$341,980
Per Capita Ending Retained Earnings:	$720	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dowell Village

Unit Code: 039/030/32 **County:** JACKSON

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $663,335

Equalized Assessed Valuation: $1,174,087

Population: 530

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: $101,688

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$408,874	$266,951	$169,639
Per Capita Beginning Fund Balance:	$771	$666	$444
Revenue Collected During FY 08:	$193,669	$254,229	$117,702
Expenditures During FY 08:	$185,861	$232,039	$106,311
Per Capita Revenue:	$365	$581	$283
Per Capita Expenditures:	$351	$540	$267
Revenues over (under) Expenditures:	$7,808	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	224.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$416,682	$280,303	$171,795
Per Capita Ending Fund Balance:	$786	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$416,682	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$74,988**	$385,902	$36,500
Per Capita Debt:	**$141**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$859,058**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,621**	$2,071	$745
Revenue Collected During FY 08:	**$371,040**	$206,165	$79,162
Expenditures During FY 08:	**$383,781**	$201,484	$88,676
Per Capita Revenue:	**$700**	$520	$198
Per Capita Expenditures:	**$724**	$519	$219
Operating Income (loss):	**-$12,741**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**220.52%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$846,317**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,597**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Downers Grove Village

Unit Code: 022/042/32 **County:** DUPAGE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$99,987,350
Equalized Assessed Valuation:	$2,547,554,176
Population:	49,573
Employees:	
Full Time:	326
Part Time:	53
Salaries Paid:	$31,886,165

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$18,552,029	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$374	$420	$380
Revenue Collected During FY 08:	$45,660,659	$47,279,441	$36,812,097
Expenditures During FY 08:	$45,289,345	$46,868,184	$35,335,224
Per Capita Revenue:	$921	$910	$884
Per Capita Expenditures:	$914	$894	$899
Revenues over (under) Expenditures:	$371,314	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	38.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	$17,457,074	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$352	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,838,721	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$13,944,025	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$77,678,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,567**	$1,334	$1,078
General Obligation Debt over EAV:	**2.86%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$33,024,909**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$666**	$1,214	$976
Revenue Collected During FY 08:	**$9,008,321**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,717,312**	$16,245,069	$9,219,236
Per Capita Revenue:	**$182**	$312	$227
Per Capita Expenditures:	**$156**	$294	$237
Operating Income (loss):	**$1,291,009**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**441.74%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$34,090,268**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$688**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Downs Village

Unit Code: 064/055/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,163,877

Equalized Assessed Valuation: $13,038,237

Population: 776

Employees:

Full Time:

Part Time: 19

Salaries Paid: $125,242

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$344,992	$266,951	$169,639
Per Capita Beginning Fund Balance:	$445	$666	$444
Revenue Collected During FY 08:	$745,949	$254,229	$117,702
Expenditures During FY 08:	$657,214	$232,039	$106,311
Per Capita Revenue:	$961	$581	$283
Per Capita Expenditures:	$847	$540	$267
Revenues over (under) Expenditures:	$88,735	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	71.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$471,139	$280,303	$171,795
Per Capita Ending Fund Balance:	$607	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$471,139	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$345,149**	$385,902	$36,500
Per Capita Debt:	**$445**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$295,380**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$381**	$2,071	$745
Revenue Collected During FY 08:	**$144,297**	$206,165	$79,162
Expenditures During FY 08:	**$150,312**	$201,484	$88,676
Per Capita Revenue:	**$186**	$520	$198
Per Capita Expenditures:	**$194**	$519	$219
Operating Income (loss):	**-$6,015**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**188.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$282,645**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$364**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Du Bois Village

Unit Code: 095/020/32 **County:** WASHINGTO

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $127,670

Equalized Assessed Valuation: $1,416,060

Population: 225

Employees:

Full Time:

Part Time: 9

Salaries Paid: $13,764

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,144	$266,951	$169,639
Per Capita Beginning Fund Balance:	$201	$666	$444
Revenue Collected During FY 08:	$60,210	$254,229	$117,702
Expenditures During FY 08:	$52,390	$232,039	$106,311
Per Capita Revenue:	$268	$581	$283
Per Capita Expenditures:	$233	$540	$267
Revenues over (under) Expenditures:	$7,820	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	101.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	$52,964	$280,303	$171,795
Per Capita Ending Fund Balance:	$235	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$72,932	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$149,000**	$385,902	$36,500
Per Capita Debt:	**$662**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$857,453**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,811**	$2,071	$745
Revenue Collected During FY 08:	**$84,856**	$206,165	$79,162
Expenditures During FY 08:	**$110,372**	$201,484	$88,676
Per Capita Revenue:	**$377**	$520	$198
Per Capita Expenditures:	**$491**	$519	$219
Operating Income (loss):	**-$25,516**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**753.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$831,937**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,697**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Du Quoin City
Unit Code:	073/015/30
County:	PERRY
Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,603,517
Equalized Assessed Valuation:	$39,884,200
Population:	6,648
Employees:	
Full Time:	41
Part Time:	39
Salaries Paid:	$2,294,789

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,874,517	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$733	$548	$381
Revenue Collected During FY 08:	$4,061,525	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,360,082	$5,218,323	$2,340,819
Per Capita Revenue:	$611	$721	$564
Per Capita Expenditures:	$656	$706	$556
Revenues over (under) Expenditures:	-$298,557	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	104.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,575,960	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$688	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,270,229	$1,203,389	$223,442
Total Unrestricted Net Assets:	$519,769	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,264,438**	$7,762,020	$1,837,009
Per Capita Debt:	**$942**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,294,008**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$495**	$1,329	$992
Revenue Collected During FY 08:	**$2,645,955**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,371,375**	$2,427,439	$1,076,743
Per Capita Revenue:	**$398**	$427	$282
Per Capita Expenditures:	**$357**	$403	$271
Operating Income (loss):	**$274,580**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**150.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,568,588**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$537**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dunfermline Village

Unit Code: 029/040/32 **County:** FULTON

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $63,869

Equalized Assessed Valuation: $2,213,174

Population: 262

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$112,094	$266,951	$169,639
Per Capita Beginning Fund Balance:	$428	$666	$444
Revenue Collected During FY 08:	$63,436	$254,229	$117,702
Expenditures During FY 08:	$63,869	$232,039	$106,311
Per Capita Revenue:	$242	$581	$283
Per Capita Expenditures:	$244	$540	$267
Revenues over (under) Expenditures:	-$433	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	174.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$111,661	$280,303	$171,795
Per Capita Ending Fund Balance:	$426	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$111,661	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dunlap Village

Unit Code: 072/030/32 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$859,337
Equalized Assessed Valuation:	$28,535,771
Population:	1,321
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$110,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,065,052	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$806	$548	$381
Revenue Collected During FY 08:	$430,995	$5,252,094	$2,318,995
Expenditures During FY 08:	$290,704	$5,218,323	$2,340,819
Per Capita Revenue:	$326	$721	$564
Per Capita Expenditures:	$220	$706	$556
Revenues over (under) Expenditures:	$140,291	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	414.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,205,343	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$912	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,205,343	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,604,775	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,215	$1,329	$992
Revenue Collected During FY 08:	$383,973	$2,601,339	$1,061,685
Expenditures During FY 08:	$218,147	$2,427,439	$1,076,743
Per Capita Revenue:	$291	$427	$282
Per Capita Expenditures:	$165	$403	$271
Operating Income (loss):	$165,826	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	811.65%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,770,601	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,340	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dupo Village

Unit Code: 088/040/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,896,384
Equalized Assessed Valuation:	$42,891,163
Population:	4,007
Employees:	
Full Time:	23
Part Time:	11
Salaries Paid:	$1,098,735

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$496,414	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$124	$548	$381
Revenue Collected During FY 08:	$2,121,379	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,979,386	$5,218,323	$2,340,819
Per Capita Revenue:	$529	$721	$564
Per Capita Expenditures:	$744	$706	$556
Revenues over (under) Expenditures:	-$858,007	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-14.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$431,018	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$108	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,022,310	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,240,039**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,058**	$1,174	$528
General Obligation Debt over EAV:	**2.28%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,304,063**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,324**	$1,329	$992
Revenue Collected During FY 08:	**$2,979,055**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,467,033**	$2,427,439	$1,076,743
Per Capita Revenue:	**$743**	$427	$282
Per Capita Expenditures:	**$616**	$403	$271
Operating Income (loss):	**$512,022**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**232.69%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,740,548**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,433**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Durand Village

Unit Code: 101/015/32 **County:** WINNEBAGO

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$880,529
Equalized Assessed Valuation:	$19,451,772
Population:	1,081
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	$229,808

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$693,146	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$641	$548	$381
Revenue Collected During FY 08:	$557,731	$5,252,094	$2,318,995
Expenditures During FY 08:	$444,233	$5,218,323	$2,340,819
Per Capita Revenue:	$516	$721	$564
Per Capita Expenditures:	$411	$706	$556
Revenues over (under) Expenditures:	$113,498	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	181.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	$806,644	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$746	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$121,434	$1,203,389	$223,442
Total Unrestricted Net Assets:	$644,971	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,396,702**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,292**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,198,920**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,109**	$1,329	$992
Revenue Collected During FY 08:	**$596,445**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$367,207**	$2,427,439	$1,076,743
Per Capita Revenue:	**$552**	$427	$282
Per Capita Expenditures:	**$340**	$403	$271
Operating Income (loss):	**$229,238**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**388.92%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,428,158**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,321**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Dwight Village

Unit Code: 053/030/32 **County:** LIVINGSTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $9,801,802

Equalized Assessed Valuation: $73,992,160

Population: 4,363

Employees:

Full Time: 22

Part Time: 47

Salaries Paid: $1,333,240

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$777,438	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$178	$548	$381
Revenue Collected During FY 08:	$3,477,295	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,988,691	$5,218,323	$2,340,819
Per Capita Revenue:	$797	$721	$564
Per Capita Expenditures:	$685	$706	$556
Revenues over (under) Expenditures:	$488,604	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	34.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,029,654	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$236	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$488,621	$1,203,389	$223,442
Total Unrestricted Net Assets:	$974,906	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,808,402**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,248**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,754,804**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,090**	$1,329	$992
Revenue Collected During FY 08:	**$1,712,999**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,512,375**	$2,427,439	$1,076,743
Per Capita Revenue:	**$393**	$427	$282
Per Capita Expenditures:	**$347**	$403	$271
Operating Income (loss):	**$200,624**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**327.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,955,428**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,136**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eagarville Village

Unit Code: 056/040/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $94,000

Equalized Assessed Valuation: $688,314

Population: 155

Employees:

Full Time:

Part Time: 11

Salaries Paid: $8,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$34,843	$266,951	$169,639
Per Capita Beginning Fund Balance:	$225	$666	$444
Revenue Collected During FY 08:	$27,845	$254,229	$117,702
Expenditures During FY 08:	$36,989	$232,039	$106,311
Per Capita Revenue:	$180	$581	$283
Per Capita Expenditures:	$239	$540	$267
Revenues over (under) Expenditures:	-$9,144	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	64.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	$23,828	$280,303	$171,795
Per Capita Ending Fund Balance:	$154	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,638	$37,131	$
Total Unrestricted Net Assets:	$17,190	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$625,583	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$4,036	$2,071	$745
Revenue Collected During FY 08:	$29,505	$206,165	$79,162
Expenditures During FY 08:	$46,138	$201,484	$88,676
Per Capita Revenue:	$190	$520	$198
Per Capita Expenditures:	$298	$519	$219
Operating Income (loss):	-$16,633	$4,680	$
Ratio of Retained Earnings to Expenditures:	1323.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$610,821	$751,204	$341,980
Per Capita Ending Retained Earnings:	$3,941	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Earlville City

Unit Code: 050/020/30 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,384,418

Equalized Assessed Valuation: $25,110,633

Population: 1,778

Employees:

Full Time: 6

Part Time: 5

Salaries Paid: $394,392

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$521,569	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$293	$548	$381
Revenue Collected During FY 08:	$895,403	$5,252,094	$2,318,995
Expenditures During FY 08:	$854,958	$5,218,323	$2,340,819
Per Capita Revenue:	$504	$721	$564
Per Capita Expenditures:	$481	$706	$556
Revenues over (under) Expenditures:	$40,445	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	63.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$543,219	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$306	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$545,149	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,656,175**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,056**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,481,932**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,958**	$1,329	$992
Revenue Collected During FY 08:	**$716,690**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$617,919**	$2,427,439	$1,076,743
Per Capita Revenue:	**$403**	$427	$282
Per Capita Expenditures:	**$348**	$403	$271
Operating Income (loss):	**$98,771**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**617.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,815,837**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,146**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Alton Village

Unit Code: 057/030/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,650,600
Equalized Assessed Valuation:	$95,319,163
Population:	6,830
Employees:	
Full Time:	51
Part Time:	20
Salaries Paid:	$3,081,458

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,172,261	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$904	$548	$381
Revenue Collected During FY 08:	$5,260,984	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,743,613	$5,218,323	$2,340,819
Per Capita Revenue:	$770	$721	$564
Per Capita Expenditures:	$841	$706	$556
Revenues over (under) Expenditures:	-$482,629	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	98.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,685,423	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$832	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,908,891	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,341,686**	$7,762,020	$1,837,009
Per Capita Debt:	**$929**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,245,254**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,207**	$1,329	$992
Revenue Collected During FY 08:	**$1,586,075**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,747,315**	$2,427,439	$1,076,743
Per Capita Revenue:	**$232**	$427	$282
Per Capita Expenditures:	**$256**	$403	$271
Operating Income (loss):	**-$161,240**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**465.95%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,141,636**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,192**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Brooklyn Village

Unit Code: 032/035/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $28,500

Equalized Assessed Valuation: $1,949,810

Population: 121

Employees:

Full Time:

Part Time: 10

Salaries Paid: $6,049

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$106,511	$266,951	$169,639
Per Capita Beginning Fund Balance:	$880	$666	$444
Revenue Collected During FY 08:	$29,465	$254,229	$117,702
Expenditures During FY 08:	$15,654	$232,039	$106,311
Per Capita Revenue:	$244	$581	$283
Per Capita Expenditures:	$129	$540	$267
Revenues over (under) Expenditures:	$13,811	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	768.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	$120,322	$280,303	$171,795
Per Capita Ending Fund Balance:	$994	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,663	$37,131	$
Total Unrestricted Net Assets:	$108,659	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Carondelet Village

Unit Code: 088/045/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $207,158

Equalized Assessed Valuation: $2,920,642

Population: 604

Employees:

Full Time:

Part Time: 14

Salaries Paid: $33,487

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$129,000	$266,951	$169,639
Per Capita Beginning Fund Balance:	$214	$666	$444
Revenue Collected During FY 08:	$213,314	$254,229	$117,702
Expenditures During FY 08:	$207,158	$232,039	$106,311
Per Capita Revenue:	$353	$581	$283
Per Capita Expenditures:	$343	$540	$267
Revenues over (under) Expenditures:	$6,156	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	65.24%	286.45%	165.93%
Ending Fund Balance for FY 08:	$135,159	$280,303	$171,795
Per Capita Ending Fund Balance:	$224	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$135,159	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$245,057	$385,902	$36,500
Per Capita Debt:	$406	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Dubuque City

Unit Code: 043/015/30 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1
Equalized Assessed Valuation:	$27,639,525
Population:	1,995
Employees:	
Full Time:	14
Part Time:	18
Salaries Paid:	$638,212

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$457,638	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$229	$548	$381
Revenue Collected During FY 08:	$1,613,846	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,620,792	$5,218,323	$2,340,819
Per Capita Revenue:	$809	$721	$564
Per Capita Expenditures:	$812	$706	$556
Revenues over (under) Expenditures:	-$6,946	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	21.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$353,675	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$177	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$355,464	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$122,280	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$480,666**	$7,762,020	$1,837,009
Per Capita Debt:	**$241**	$1,174	$528
General Obligation Debt over EAV:	**0.54%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$397,323**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$199**	$1,329	$992
Revenue Collected During FY 08:	**$519,572**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$431,380**	$2,427,439	$1,076,743
Per Capita Revenue:	**$260**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**$88,192**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**96.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$414,317**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$208**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Dundee Village

Unit Code: 045/030/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,294,748
Equalized Assessed Valuation:	$131,231,792
Population:	2,955
Employees:	
Full Time:	32
Part Time:	7
Salaries Paid:	$2,251,689

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,336,278	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,129	$548	$381
Revenue Collected During FY 08:	$5,679,568	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,205,531	$5,218,323	$2,340,819
Per Capita Revenue:	$1,922	$721	$564
Per Capita Expenditures:	$1,423	$706	$556
Revenues over (under) Expenditures:	$1,474,037	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	114.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,820,821	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,631	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,185,161	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,381,465	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,925,982**	$7,762,020	$1,837,009
Per Capita Debt:	**$4,374**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,823,638**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,986**	$1,329	$992
Revenue Collected During FY 08:	**$1,705,026**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,853,811**	$2,427,439	$1,076,743
Per Capita Revenue:	**$577**	$427	$282
Per Capita Expenditures:	**$627**	$403	$271
Operating Income (loss):	**-$148,785**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**467.95%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,674,853**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,936**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Galesburg Village

Unit Code: 048/020/32 **County:** KNOX

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,195,050

Equalized Assessed Valuation: $8,233,375

Population: 776

Employees:

Full Time: 2

Part Time: 23

Salaries Paid: $97,333

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$171,928	$266,951	$169,639
Per Capita Beginning Fund Balance:	$222	$666	$444
Revenue Collected During FY 08:	$272,951	$254,229	$117,702
Expenditures During FY 08:	$394,593	$232,039	$106,311
Per Capita Revenue:	$352	$581	$283
Per Capita Expenditures:	$508	$540	$267
Revenues over (under) Expenditures:	-$121,642	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	37.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	$146,188	$280,303	$171,795
Per Capita Ending Fund Balance:	$188	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,312	$37,131	$
Total Unrestricted Net Assets:	$140,876	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$544,914**	$385,902	$36,500
Per Capita Debt:	**$702**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,285,094**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,656**	$2,071	$745
Revenue Collected During FY 08:	**$167,389**	$206,165	$79,162
Expenditures During FY 08:	**$188,153**	$201,484	$88,676
Per Capita Revenue:	**$216**	$520	$198
Per Capita Expenditures:	**$242**	$519	$219
Operating Income (loss):	**-$20,764**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**674.55%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,269,188**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,636**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: East Gillespie Village

Unit Code: 056/045/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $350,000

Equalized Assessed Valuation: $2,493,100

Population: 234

Employees:

Full Time:

Part Time: 10

Salaries Paid: $12,411

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$459,778	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,965	$666	$444
Revenue Collected During FY 08:	$331,809	$254,229	$117,702
Expenditures During FY 08:	$297,690	$232,039	$106,311
Per Capita Revenue:	$1,418	$581	$283
Per Capita Expenditures:	$1,272	$540	$267
Revenues over (under) Expenditures:	$34,119	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	165.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	$493,897	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,111	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,264	$37,131	$
Total Unrestricted Net Assets:	$447,564	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$162,000**	$385,902	$36,500
Per Capita Debt:	**$692**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$387,855**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,658**	$2,071	$745
Revenue Collected During FY 08:	**$26,659**	$206,165	$79,162
Expenditures During FY 08:	**$32,510**	$201,484	$88,676
Per Capita Revenue:	**$114**	$520	$198
Per Capita Expenditures:	**$139**	$519	$219
Operating Income (loss):	**-$5,851**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1175.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$382,004**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,632**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Hazel Crest Village

Unit Code: 016/160/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,562,968
Equalized Assessed Valuation:	$29,017,717
Population:	1,603
Employees:	
Full Time:	19
Part Time:	8
Salaries Paid:	$913,330

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$842,217**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$525**	$548	$381
Revenue Collected During FY 08:	**$1,784,771**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,882,557**	$5,218,323	$2,340,819
Per Capita Revenue:	**$1,113**	$721	$564
Per Capita Expenditures:	**$1,174**	$706	$556
Revenues over (under) Expenditures:	**-$97,786**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**40.39%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$760,421**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$474**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$267,068**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$1,007,279**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,567,014**	$7,762,020	$1,837,009
Per Capita Debt:	**$978**	$1,174	$528
General Obligation Debt over EAV:	**3.31%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,346,257**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,583**	$1,329	$992
Revenue Collected During FY 08:	**$1,204,465**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,114,426**	$2,427,439	$1,076,743
Per Capita Revenue:	**$751**	$427	$282
Per Capita Expenditures:	**$695**	$403	$271
Operating Income (loss):	**$90,039**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**667.28%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,436,296**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,639**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Moline City
Unit Code:	081/030/30
County:	ROCK ISLAN
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,970,750
Equalized Assessed Valuation:	$254,046,817
Population:	21,431
Employees:	
Full Time:	176
Part Time:	27
Salaries Paid:	$9,723,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,345,048	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$249	$548	$381
Revenue Collected During FY 08:	$16,882,281	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,134,952	$5,218,323	$2,340,819
Per Capita Revenue:	$788	$721	$564
Per Capita Expenditures:	$753	$706	$556
Revenues over (under) Expenditures:	$747,329	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,220,243	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$244	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$498,050	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,752,621	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,599,907**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,568**	$1,174	$528
General Obligation Debt over EAV:	**12.97%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$23,409,694**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,092**	$1,329	$992
Revenue Collected During FY 08:	**$8,081,495**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,578,411**	$2,427,439	$1,076,743
Per Capita Revenue:	**$377**	$427	$282
Per Capita Expenditures:	**$400**	$403	$271
Operating Income (loss):	**-$496,916**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**272.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$23,389,820**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,091**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Peoria City

Unit Code: 090/030/30 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $52,913,300

Equalized Assessed Valuation: $391,777,464

Population: 22,701

Employees:

Full Time: 171

Part Time: 42

Salaries Paid: $9,006,662

Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,092,665	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$841	$548	$381
Revenue Collected During FY 08:	$34,435,521	$5,252,094	$2,318,995
Expenditures During FY 08:	$29,305,714	$5,218,323	$2,340,819
Per Capita Revenue:	$1,517	$721	$564
Per Capita Expenditures:	$1,291	$706	$556
Revenues over (under) Expenditures:	$5,129,807	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	77.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$22,584,359	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$995	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,113,952	$1,203,389	$223,442
Total Unrestricted Net Assets:	$20,927,381	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$62,351,585**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,747**	$1,174	$528
General Obligation Debt over EAV:	**9.29%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$34,305,684**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,511**	$1,329	$992
Revenue Collected During FY 08:	**$8,099,546**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,382,545**	$2,427,439	$1,076,743
Per Capita Revenue:	**$357**	$427	$282
Per Capita Expenditures:	**$413**	$403	$271
Operating Income (loss):	**-$1,282,999**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**359.77%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$33,755,285**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,487**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Easton Village

Unit Code: 060/015/32 **County:** MASON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$452,400
Equalized Assessed Valuation:	$1,967,295
Population:	373
Employees:	
Full Time:	2
Part Time:	14
Salaries Paid:	$50,542

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$148,120	$266,951	$169,639
Per Capita Beginning Fund Balance:	$397	$666	$444
Revenue Collected During FY 08:	$142,637	$254,229	$117,702
Expenditures During FY 08:	$253,359	$232,039	$106,311
Per Capita Revenue:	$382	$581	$283
Per Capita Expenditures:	$679	$540	$267
Revenues over (under) Expenditures:	-$110,722	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	71.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$182,398	$280,303	$171,795
Per Capita Ending Fund Balance:	$489	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$134,828	$37,131	$
Total Unrestricted Net Assets:	$47,570	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$144,400**	$385,902	$36,500
Per Capita Debt:	**$387**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$278,629**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$747**	$2,071	$745
Revenue Collected During FY 08:	**$57,685**	$206,165	$79,162
Expenditures During FY 08:	**$61,089**	$201,484	$88,676
Per Capita Revenue:	**$155**	$520	$198
Per Capita Expenditures:	**$164**	$519	$219
Operating Income (loss):	**-$3,404**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**450.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$275,225**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$738**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eddyville Village

Unit Code: 076/010/32 **County:** POPE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $34,800

Equalized Assessed Valuation: $772,737

Population: 120

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$199,966	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,666	$666	$444
Revenue Collected During FY 08:	$48,591	$254,229	$117,702
Expenditures During FY 08:	$41,197	$232,039	$106,311
Per Capita Revenue:	$405	$581	$283
Per Capita Expenditures:	$343	$540	$267
Revenues over (under) Expenditures:	$7,394	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	499.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$205,840	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,715	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$164,630	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$128,000**	$385,902	$36,500
Per Capita Debt:	**$1,067**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$649,240**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,410**	$2,071	$745
Revenue Collected During FY 08:	**$21,460**	$206,165	$79,162
Expenditures During FY 08:	**$41,175**	$201,484	$88,676
Per Capita Revenue:	**$179**	$520	$198
Per Capita Expenditures:	**$343**	$519	$219
Operating Income (loss):	**-$19,715**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1528.90%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$629,525**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,246**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Edgewood Village

Unit Code: 025/025/32 **County:** EFFINGHAM

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$557,700
Equalized Assessed Valuation:	$2,382,169
Population:	527
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$66,780

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$192,152	$266,951	$169,639
Per Capita Beginning Fund Balance:	$365	$666	$444
Revenue Collected During FY 08:	$161,779	$254,229	$117,702
Expenditures During FY 08:	$128,806	$232,039	$106,311
Per Capita Revenue:	$307	$581	$283
Per Capita Expenditures:	$244	$540	$267
Revenues over (under) Expenditures:	$32,973	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	170.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$219,453	$280,303	$171,795
Per Capita Ending Fund Balance:	$416	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,560	$37,131	$
Total Unrestricted Net Assets:	$178,893	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$275,000**	$385,902	$36,500
Per Capita Debt:	**$522**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$507,819**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$964**	$2,071	$745
Revenue Collected During FY 08:	**$132,696**	$206,165	$79,162
Expenditures During FY 08:	**$164,718**	$201,484	$88,676
Per Capita Revenue:	**$252**	$520	$198
Per Capita Expenditures:	**$313**	$519	$219
Operating Income (loss):	**-$32,022**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**292.30%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$481,469**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$914**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Edinburg Village

Unit Code: 011/020/32 **County:** CHRISTIAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,824,488
Equalized Assessed Valuation:	$8,894,224
Population:	1,135
Employees:	
Full Time:	7
Part Time:	22
Salaries Paid:	$296,377

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$288,057	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$254	$548	$381
Revenue Collected During FY 08:	$305,864	$5,252,094	$2,318,995
Expenditures During FY 08:	$289,703	$5,218,323	$2,340,819
Per Capita Revenue:	$269	$721	$564
Per Capita Expenditures:	$255	$706	$556
Revenues over (under) Expenditures:	$16,161	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	105.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$304,218	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$268	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$304,218	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,248**	$7,762,020	$1,837,009
Per Capita Debt:	**$29**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,721,107**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,397**	$1,329	$992
Revenue Collected During FY 08:	**$957,004**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$956,169**	$2,427,439	$1,076,743
Per Capita Revenue:	**$843**	$427	$282
Per Capita Expenditures:	**$842**	$403	$271
Operating Income (loss):	**$835**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**284.67%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,721,942**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,398**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Edwardsville City

Unit Code: 057/035/30 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,078,117
Equalized Assessed Valuation:	$546,665,921
Population:	25,073
Employees:	
Full Time:	146
Part Time:	197
Salaries Paid:	$8,519,697

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,419,868	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$416	$420	$380
Revenue Collected During FY 08:	$19,769,536	$47,279,441	$36,812,097
Expenditures During FY 08:	$16,560,114	$46,868,184	$35,335,224
Per Capita Revenue:	$788	$910	$884
Per Capita Expenditures:	$660	$894	$899
Revenues over (under) Expenditures:	$3,209,422	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	76.22%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,622,280	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$503	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,752,274	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$19,519,937	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$24,092,764**	$74,451,458	$47,444,580
Per Capita Debt:	**$961**	$1,334	$1,078
General Obligation Debt over EAV:	**1.90%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$21,516,948**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$858**	$1,214	$976
Revenue Collected During FY 08:	**$7,791,874**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,488,618**	$16,245,069	$9,219,236
Per Capita Revenue:	**$311**	$312	$227
Per Capita Expenditures:	**$299**	$294	$237
Operating Income (loss):	**$303,256**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**292.94%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$21,937,105**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$875**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Effingham City
Unit Code:	025/030/30
County:	EFFINGHAM
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$101,536,890
Equalized Assessed Valuation:	$206,107,835
Population:	12,834
Employees:	
Full Time:	115
Part Time:	53
Salaries Paid:	$6,100,537

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,252,044	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,033	$548	$381
Revenue Collected During FY 08:	$18,239,244	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,600,661	$5,218,323	$2,340,819
Per Capita Revenue:	$1,421	$721	$564
Per Capita Expenditures:	$1,138	$706	$556
Revenues over (under) Expenditures:	$3,638,583	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	112.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	$16,455,414	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,282	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,202,469	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,094,216	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,363,662**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,197**	$1,174	$528
General Obligation Debt over EAV:	**0.03%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,663,618**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,220**	$1,329	$992
Revenue Collected During FY 08:	**$5,365,272**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,195,886**	$2,427,439	$1,076,743
Per Capita Revenue:	**$418**	$427	$282
Per Capita Expenditures:	**$405**	$403	$271
Operating Income (loss):	**$169,386**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**296.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,396,429**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,200**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: El Dara Village

Unit Code: 075/025/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $35,000

Equalized Assessed Valuation: $235,280

Population: 89

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,878	$266,951	$169,639
Per Capita Beginning Fund Balance:	$426	$666	$444
Revenue Collected During FY 08:	$13,361	$254,229	$117,702
Expenditures During FY 08:	$7,442	$232,039	$106,311
Per Capita Revenue:	$150	$581	$283
Per Capita Expenditures:	$84	$540	$267
Revenues over (under) Expenditures:	$5,919	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	588.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$43,797	$280,303	$171,795
Per Capita Ending Fund Balance:	$492	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$26,525	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,870**	$385,902	$36,500
Per Capita Debt:	**$55**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elburn Village

Unit Code: 045/035/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,159,696
Equalized Assessed Valuation:	$186,466,324
Population:	4,721
Employees:	
Full Time:	23
Part Time:	40
Salaries Paid:	$1,539,627

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,738,473	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$792	$548	$381
Revenue Collected During FY 08:	$3,668,126	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,739,064	$5,218,323	$2,340,819
Per Capita Revenue:	$777	$721	$564
Per Capita Expenditures:	$792	$706	$556
Revenues over (under) Expenditures:	-$70,938	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	100.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,741,986	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$793	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,837,374	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$428,565**	$7,762,020	$1,837,009
Per Capita Debt:	**$91**	$1,174	$528
General Obligation Debt over EAV:	**0.05%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,256,720**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,173**	$1,329	$992
Revenue Collected During FY 08:	**$1,269,792**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,385,232**	$2,427,439	$1,076,743
Per Capita Revenue:	**$269**	$427	$282
Per Capita Expenditures:	**$293**	$403	$271
Operating Income (loss):	**-$115,440**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**730.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,113,911**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,142**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Eldorado City

Unit Code: 082/015/30 **County:** SALINE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,234,009
Equalized Assessed Valuation:	$19,253,832
Population:	4,534
Employees:	
Full Time:	26
Part Time:	3
Salaries Paid:	$1,061,460

Blended Component Units

Number Submitted = 3

BOARD OF FIRE AND POLICE COMMISSION
Cemetery
ELDORADO FIREFIGHTERS

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,850,277	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$408	$548	$381
Revenue Collected During FY 08:	$1,641,962	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,803,858	$5,218,323	$2,340,819
Per Capita Revenue:	$362	$721	$564
Per Capita Expenditures:	$398	$706	$556
Revenues over (under) Expenditures:	-$161,896	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	105.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,904,057	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$420	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,904,057	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$974,307**	$7,762,020	$1,837,009
Per Capita Debt:	**$215**	$1,174	$528
General Obligation Debt over EAV:	**2.96%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,109,281**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,347**	$1,329	$992
Revenue Collected During FY 08:	**$1,532,312**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,534,894**	$2,427,439	$1,076,743
Per Capita Revenue:	**$338**	$427	$282
Per Capita Expenditures:	**$339**	$403	$271
Operating Income (loss):	**-$2,582**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**398.51%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,116,699**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,349**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elgin City

Unit Code: 045/040/30 **County:** KANE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$210,139,333
Equalized Assessed Valuation:	$7,877,535,540
Population:	104,939
Employees:	
Full Time:	685
Part Time:	241
Salaries Paid:	$53,646,807

Blended Component Units

Number Submitted = 3

Firefighters Pension Retirement System
Police Pension Retirement System
Retiree Health

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$79,202,775	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$755	$420	$380
Revenue Collected During FY 08:	$127,888,396	$47,279,441	$36,812,097
Expenditures During FY 08:	$138,522,828	$46,868,184	$35,335,224
Per Capita Revenue:	$1,219	$910	$884
Per Capita Expenditures:	$1,320	$894	$899
Revenues over (under) Expenditures:	-$10,634,432	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	45.83%	48.74%	43.68%
Ending Fund Balance for FY 08:	$63,491,652	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$605	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,284,189	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$51,708,802	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$124,757,203**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,189**	$1,334	$1,078
General Obligation Debt over EAV:	**1.58%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$161,061,763**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,535**	$1,214	$976
Revenue Collected During FY 08:	**$30,649,220**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$26,092,975**	$16,245,069	$9,219,236
Per Capita Revenue:	**$292**	$312	$227
Per Capita Expenditures:	**$249**	$294	$237
Operating Income (loss):	**$4,556,245**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**693.84%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$181,044,345**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,725**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elizabeth Village

Unit Code: 043/020/32 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,204,400
Equalized Assessed Valuation:	$9,656,386
Population:	700
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$117,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$262,089	$266,951	$169,639
Per Capita Beginning Fund Balance:	$374	$666	$444
Revenue Collected During FY 08:	$389,204	$254,229	$117,702
Expenditures During FY 08:	$404,906	$232,039	$106,311
Per Capita Revenue:	$556	$581	$283
Per Capita Expenditures:	$578	$540	$267
Revenues over (under) Expenditures:	-$15,702	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	65.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	$266,387	$280,303	$171,795
Per Capita Ending Fund Balance:	$381	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$89,913	$37,131	$
Total Unrestricted Net Assets:	$176,474	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$884,394**	$385,902	$36,500
Per Capita Debt:	**$1,263**	$841	$106
General Obligation Debt over EAV:	**0.41%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,223,661**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,748**	$2,071	$745
Revenue Collected During FY 08:	**$306,730**	$206,165	$79,162
Expenditures During FY 08:	**$450,117**	$201,484	$88,676
Per Capita Revenue:	**$438**	$520	$198
Per Capita Expenditures:	**$643**	$519	$219
Operating Income (loss):	**-$143,387**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**240.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,080,274**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,543**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elizabethtown Village

Unit Code: 035/015/32 **County:** HARDIN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$442,300
Equalized Assessed Valuation:	$2,064,074
Population:	350
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$68,333

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$34,899	$266,951	$169,639
Per Capita Beginning Fund Balance:	$100	$666	$444
Revenue Collected During FY 08:	$93,958	$254,229	$117,702
Expenditures During FY 08:	$101,449	$232,039	$106,311
Per Capita Revenue:	$268	$581	$283
Per Capita Expenditures:	$290	$540	$267
Revenues over (under) Expenditures:	-$7,491	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	40.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,785	$280,303	$171,795
Per Capita Ending Fund Balance:	$117	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$40,785	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$237,500**	$385,902	$36,500
Per Capita Debt:	**$679**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$724,216**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,069**	$2,071	$745
Revenue Collected During FY 08:	**$319,862**	$206,165	$79,162
Expenditures During FY 08:	**$306,884**	$201,484	$88,676
Per Capita Revenue:	**$914**	$520	$198
Per Capita Expenditures:	**$877**	$519	$219
Operating Income (loss):	**$12,978**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**235.86%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$723,817**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,068**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elk Grove Village

Unit Code: 016/165/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$134,107,098
Equalized Assessed Valuation:	$2,212,236,418
Population:	34,747
Employees:	
Full Time:	314
Part Time:	40
Salaries Paid:	$24,726,336

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$34,942,688	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$1,006	$420	$380
Revenue Collected During FY 08:	$46,480,471	$47,279,441	$36,812,097
Expenditures During FY 08:	$44,842,614	$46,868,184	$35,335,224
Per Capita Revenue:	$1,338	$910	$884
Per Capita Expenditures:	$1,291	$894	$899
Revenues over (under) Expenditures:	$1,637,857	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	79.76%	48.74%	43.68%
Ending Fund Balance for FY 08:	$35,765,745	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$1,029	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,377,967	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$33,389,589	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$46,726,968**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,345**	$1,334	$1,078
General Obligation Debt over EAV:	**1.89%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$24,616,464**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$708**	$1,214	$976
Revenue Collected During FY 08:	**$9,875,533**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$10,855,007**	$16,245,069	$9,219,236
Per Capita Revenue:	**$284**	$312	$227
Per Capita Expenditures:	**$312**	$294	$237
Operating Income (loss):	**-$979,474**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**217.75%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$23,636,990**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$680**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32 **County:** FORD

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $76,234

Equalized Assessed Valuation: $2,333,330

Population: 350

Employees:

Full Time:

Part Time: 16

Salaries Paid: $17,023

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$88,448	$266,951	$169,639
Per Capita Beginning Fund Balance:	$253	$666	$444
Revenue Collected During FY 08:	$94,136	$254,229	$117,702
Expenditures During FY 08:	$116,295	$232,039	$106,311
Per Capita Revenue:	$269	$581	$283
Per Capita Expenditures:	$332	$540	$267
Revenues over (under) Expenditures:	-$22,159	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	57.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	$66,289	$280,303	$171,795
Per Capita Ending Fund Balance:	$189	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$66,289	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,022	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$9	$2,071	$745
Revenue Collected During FY 08:	$21,105	$206,165	$79,162
Expenditures During FY 08:	$20,149	$201,484	$88,676
Per Capita Revenue:	$60	$520	$198
Per Capita Expenditures:	$58	$519	$219
Operating Income (loss):	$956	$4,680	$
Ratio of Retained Earnings to Expenditures:	19.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$3,978	$751,204	$341,980
Per Capita Ending Retained Earnings:	$11	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellis Grove Village

Unit Code: 079/025/32 **County:** RANDOLPH

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$773,300
Equalized Assessed Valuation:	$2,089,297
Population:	381
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$47,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$207,614	$266,951	$169,639
Per Capita Beginning Fund Balance:	$545	$666	$444
Revenue Collected During FY 08:	$199,546	$254,229	$117,702
Expenditures During FY 08:	$139,227	$232,039	$106,311
Per Capita Revenue:	$524	$581	$283
Per Capita Expenditures:	$365	$540	$267
Revenues over (under) Expenditures:	$60,319	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	192.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	$267,933	$280,303	$171,795
Per Capita Ending Fund Balance:	$703	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$95,680	$37,131	$
Total Unrestricted Net Assets:	$172,253	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$285,391	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$749	$2,071	$745
Revenue Collected During FY 08:	$113,374	$206,165	$79,162
Expenditures During FY 08:	$85,291	$201,484	$88,676
Per Capita Revenue:	$298	$520	$198
Per Capita Expenditures:	$224	$519	$219
Operating Income (loss):	$28,083	$4,680	$
Ratio of Retained Earnings to Expenditures:	367.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$313,474	$751,204	$341,980
Per Capita Ending Retained Earnings:	$823	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellisville Village

Unit Code: 029/045/32 **County:** FULTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $21,200

Equalized Assessed Valuation: $366,832

Population: 84

Employees:

Full Time:

Part Time: 8

Salaries Paid: $2,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$53,694	$266,951	$169,639
Per Capita Beginning Fund Balance:	$639	$666	$444
Revenue Collected During FY 08:	$131,113	$254,229	$117,702
Expenditures During FY 08:	$158,137	$232,039	$106,311
Per Capita Revenue:	$1,561	$581	$283
Per Capita Expenditures:	$1,883	$540	$267
Revenues over (under) Expenditures:	-$27,024	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	16.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$26,670	$280,303	$171,795
Per Capita Ending Fund Balance:	$318	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$26,670	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellsworth Village

Unit Code: 064/060/32 **County:** MCLEAN

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $291,150

Equalized Assessed Valuation: $2,812,685

Population: 242

Employees:

Full Time:

Part Time: 4

Salaries Paid: $20,341

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$73,614	$266,951	$169,639
Per Capita Beginning Fund Balance:	$304	$666	$444
Revenue Collected During FY 08:	$107,177	$254,229	$117,702
Expenditures During FY 08:	$93,743	$232,039	$106,311
Per Capita Revenue:	$443	$581	$283
Per Capita Expenditures:	$387	$540	$267
Revenues over (under) Expenditures:	$13,434	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	77.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$72,648	$280,303	$171,795
Per Capita Ending Fund Balance:	$300	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$67,700	$37,131	$
Total Unrestricted Net Assets:	$4,948	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$502,783**	$385,902	$36,500
Per Capita Debt:	**$2,078**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,018,169**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,207**	$2,071	$745
Revenue Collected During FY 08:	**$45,564**	$206,165	$79,162
Expenditures During FY 08:	**$77,228**	$201,484	$88,676
Per Capita Revenue:	**$188**	$520	$198
Per Capita Expenditures:	**$319**	$519	$219
Operating Income (loss):	**-$31,664**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1296.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,000,905**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,136**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elmhurst City

Unit Code: 022/045/30 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$122,097,351
Equalized Assessed Valuation:	$2,254,308,663
Population:	43,298
Employees:	
Full Time:	274
Part Time:	236
Salaries Paid:	$24,567,170

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$20,222,567	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$467	$420	$380
Revenue Collected During FY 08:	$42,147,617	$47,279,441	$36,812,097
Expenditures During FY 08:	$40,257,929	$46,868,184	$35,335,224
Per Capita Revenue:	$973	$910	$884
Per Capita Expenditures:	$930	$894	$899
Revenues over (under) Expenditures:	$1,889,688	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	48.63%	48.74%	43.68%
Ending Fund Balance for FY 08:	$19,576,864	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$452	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,381,770	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$11,338,073	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$65,083,745**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,503**	$1,334	$1,078
General Obligation Debt over EAV:	**1.90%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$67,525,871**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,560**	$1,214	$976
Revenue Collected During FY 08:	**$15,133,239**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$13,318,753**	$16,245,069	$9,219,236
Per Capita Revenue:	**$350**	$312	$227
Per Capita Expenditures:	**$308**	$294	$237
Operating Income (loss):	**$1,814,486**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**520.62%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$69,340,357**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,601**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elmwood City

Unit Code: 072/035/30 **County:** PEORIA

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,359,140
Equalized Assessed Valuation:	$20,841,145
Population:	1,946
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	$238,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$298,345	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$153	$548	$381
Revenue Collected During FY 08:	$776,284	$5,252,094	$2,318,995
Expenditures During FY 08:	$773,210	$5,218,323	$2,340,819
Per Capita Revenue:	$399	$721	$564
Per Capita Expenditures:	$397	$706	$556
Revenues over (under) Expenditures:	$3,074	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	40.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$313,419	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$161	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,265	$1,203,389	$223,442
Total Unrestricted Net Assets:	$289,154	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,926,313	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,504	$1,329	$992
Revenue Collected During FY 08:	$424,581	$2,601,339	$1,061,685
Expenditures During FY 08:	$375,312	$2,427,439	$1,076,743
Per Capita Revenue:	$218	$427	$282
Per Capita Expenditures:	$193	$403	$271
Operating Income (loss):	$49,269	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	789.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,963,582	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,523	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Elmwood Park Village

Unit Code: 016/170/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,306,598
Equalized Assessed Valuation:	$551,170,944
Population:	25,405
Employees:	
Full Time:	127
Part Time:	200
Salaries Paid:	$9,703,223

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,418,560	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$686	$420	$380
Revenue Collected During FY 08:	$20,473,304	$47,279,441	$36,812,097
Expenditures During FY 08:	$19,326,651	$46,868,184	$35,335,224
Per Capita Revenue:	$806	$910	$884
Per Capita Expenditures:	$761	$894	$899
Revenues over (under) Expenditures:	$1,146,653	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	96.14%	48.74%	43.68%
Ending Fund Balance for FY 08:	$18,579,813	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$731	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,953,499	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$8,162,584	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,708,153**	$74,451,458	$47,444,580
Per Capita Debt:	**$500**	$1,334	$1,078
General Obligation Debt over EAV:	**1.20%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,155,149**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$85**	$1,214	$976
Revenue Collected During FY 08:	**$4,852,717**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,452,081**	$16,245,069	$9,219,236
Per Capita Revenue:	**$191**	$312	$227
Per Capita Expenditures:	**$175**	$294	$237
Operating Income (loss):	**$400,636**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**57.08%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$2,541,185**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$100**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elsah Village

Unit Code: 042/010/32 **County:** JERSEY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $369,360

Equalized Assessed Valuation: $4,142,210

Population: 630

Employees:

Full Time:

Part Time: 15

Salaries Paid: $37,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$208,729	$266,951	$169,639
Per Capita Beginning Fund Balance:	$331	$666	$444
Revenue Collected During FY 08:	$142,798	$254,229	$117,702
Expenditures During FY 08:	$123,331	$232,039	$106,311
Per Capita Revenue:	$227	$581	$283
Per Capita Expenditures:	$196	$540	$267
Revenues over (under) Expenditures:	$19,467	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	185.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	$228,196	$280,303	$171,795
Per Capita Ending Fund Balance:	$362	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$228,196	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elvaston Village

Unit Code: 034/040/32 **County:** HANCOCK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $88,788

Equalized Assessed Valuation: $976,848

Population: 142

Employees:

Full Time:

Part Time: 9

Salaries Paid: $8,521

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$129,327	$266,951	$169,639
Per Capita Beginning Fund Balance:	$911	$666	$444
Revenue Collected During FY 08:	$34,549	$254,229	$117,702
Expenditures During FY 08:	$86,842	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$612	$540	$267
Revenues over (under) Expenditures:	-$52,293	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	88.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	$77,034	$280,303	$171,795
Per Capita Ending Fund Balance:	$542	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$77,034	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$142,000**	$385,902	$36,500
Per Capita Debt:	**$1,000**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$397,392**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,799**	$2,071	$745
Revenue Collected During FY 08:	**$45,113**	$206,165	$79,162
Expenditures During FY 08:	**$40,380**	$201,484	$88,676
Per Capita Revenue:	**$318**	$520	$198
Per Capita Expenditures:	**$284**	$519	$219
Operating Income (loss):	**$4,733**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**995.85%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$402,125**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,832**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Elwood Village

Unit Code: 099/040/32 **County:** WILL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,587,665

Equalized Assessed Valuation: $54,412,709

Population: 1,620

Employees:

Full Time: 19

Part Time: 15

Salaries Paid: $1,112,483

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,932,810	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,193	$548	$381
Revenue Collected During FY 08:	$5,335,115	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,816,222	$5,218,323	$2,340,819
Per Capita Revenue:	$3,293	$721	$564
Per Capita Expenditures:	$2,356	$706	$556
Revenues over (under) Expenditures:	$1,518,893	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,596,295	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,603	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$914,820	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$54,549,541	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$177,259,504**	$7,762,020	$1,837,009
Per Capita Debt:	**$109,419**	$1,174	$528
General Obligation Debt over EAV:	**25.17%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,201,896**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,680**	$1,329	$992
Revenue Collected During FY 08:	**$665,659**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,543,122**	$2,427,439	$1,076,743
Per Capita Revenue:	**$411**	$427	$282
Per Capita Expenditures:	**$953**	$403	$271
Operating Income (loss):	**-$877,463**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**541.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,358,183**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,159**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Emden Village

Unit Code: 054/025/32 **County:** LOGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$394,000
Equalized Assessed Valuation:	$5,181,491
Population:	515
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$58,558

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$191,856**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$373**	$666	$444
Revenue Collected During FY 08:	**$116,525**	$254,229	$117,702
Expenditures During FY 08:	**$111,407**	$232,039	$106,311
Per Capita Revenue:	**$226**	$581	$283
Per Capita Expenditures:	**$216**	$540	$267
Revenues over (under) Expenditures:	**$5,118**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**176.81%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$196,974**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$382**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$196,974**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$133,174	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$259	$2,071	$745
Revenue Collected During FY 08:	$58,872	$206,165	$79,162
Expenditures During FY 08:	$58,756	$201,484	$88,676
Per Capita Revenue:	$114	$520	$198
Per Capita Expenditures:	$114	$519	$219
Operating Income (loss):	$116	$4,680	$
Ratio of Retained Earnings to Expenditures:	226.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$133,290	$751,204	$341,980
Per Capita Ending Retained Earnings:	$259	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Emington Village

Unit Code: 053/035/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $66,960

Equalized Assessed Valuation: $929,087

Population: 120

Employees:

Full Time:

Part Time: 2

Salaries Paid: $8,040

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,063	$266,951	$169,639
Per Capita Beginning Fund Balance:	$401	$666	$444
Revenue Collected During FY 08:	$30,881	$254,229	$117,702
Expenditures During FY 08:	$31,498	$232,039	$106,311
Per Capita Revenue:	$257	$581	$283
Per Capita Expenditures:	$262	$540	$267
Revenues over (under) Expenditures:	-$617	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	158.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	$50,056	$280,303	$171,795
Per Capita Ending Fund Balance:	$417	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$50,055	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$81,218	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$677	$2,071	$745
Revenue Collected During FY 08:	$20,276	$206,165	$79,162
Expenditures During FY 08:	$22,361	$201,484	$88,676
Per Capita Revenue:	$169	$520	$198
Per Capita Expenditures:	$186	$519	$219
Operating Income (loss):	-$2,085	$4,680	$
Ratio of Retained Earnings to Expenditures:	342.22%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$76,523	$751,204	$341,980
Per Capita Ending Retained Earnings:	$638	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Energy Village

Unit Code: 100/040/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,716,100

Equalized Assessed Valuation: $11,633,891

Population: 1,005

Employees:

Full Time: 10

Part Time: 9

Salaries Paid: $266,339

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$163,651	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$163	$548	$381
Revenue Collected During FY 08:	$515,398	$5,252,094	$2,318,995
Expenditures During FY 08:	$478,328	$5,218,323	$2,340,819
Per Capita Revenue:	$513	$721	$564
Per Capita Expenditures:	$476	$706	$556
Revenues over (under) Expenditures:	$37,070	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	41.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$200,721	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$200	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,093	$1,203,389	$223,442
Total Unrestricted Net Assets:	$131,617	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$313,850**	$7,762,020	$1,837,009
Per Capita Debt:	**$312**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,627,588**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,619**	$1,329	$992
Revenue Collected During FY 08:	**$325,469**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$312,049**	$2,427,439	$1,076,743
Per Capita Revenue:	**$324**	$427	$282
Per Capita Expenditures:	**$310**	$403	$271
Operating Income (loss):	**$13,420**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**525.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,641,008**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,633**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Enfield Village

Unit Code: 097/025/32 **County:** WHITE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,243,230

Equalized Assessed Valuation: $1,979,570

Population: 625

Employees:

Full Time: 6

Part Time:

Salaries Paid: $137,597

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$219,916	$266,951	$169,639
Per Capita Beginning Fund Balance:	$352	$666	$444
Revenue Collected During FY 08:	$201,070	$254,229	$117,702
Expenditures During FY 08:	$161,890	$232,039	$106,311
Per Capita Revenue:	$322	$581	$283
Per Capita Expenditures:	$259	$540	$267
Revenues over (under) Expenditures:	$39,180	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	146.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$237,083	$280,303	$171,795
Per Capita Ending Fund Balance:	$379	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$189,170	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$71,344**	$385,902	$36,500
Per Capita Debt:	**$114**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,095,738**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,753**	$2,071	$745
Revenue Collected During FY 08:	**$542,788**	$206,165	$79,162
Expenditures During FY 08:	**$623,768**	$201,484	$88,676
Per Capita Revenue:	**$868**	$520	$198
Per Capita Expenditures:	**$998**	$519	$219
Operating Income (loss):	**-$80,980**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**168.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,053,738**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,686**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32 **County:** GALLATIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $594,710

Equalized Assessed Valuation: $1,265,789

Population: 721

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $87,176

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$165,141	$266,951	$169,639
Per Capita Beginning Fund Balance:	$229	$666	$444
Revenue Collected During FY 08:	$189,743	$254,229	$117,702
Expenditures During FY 08:	$326,063	$232,039	$106,311
Per Capita Revenue:	$263	$581	$283
Per Capita Expenditures:	$452	$540	$267
Revenues over (under) Expenditures:	-$136,320	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	65.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$214,743	$280,303	$171,795
Per Capita Ending Fund Balance:	$298	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$221,648	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,142,000**	$385,902	$36,500
Per Capita Debt:	**$1,584**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,192,176**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,654**	$2,071	$745
Revenue Collected During FY 08:	**$456,908**	$206,165	$79,162
Expenditures During FY 08:	**$522,650**	$201,484	$88,676
Per Capita Revenue:	**$634**	$520	$198
Per Capita Expenditures:	**$725**	$519	$219
Operating Income (loss):	**-$65,742**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**217.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,134,131**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,573**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Erie Village

Unit Code: 098/025/32 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,021,152
Equalized Assessed Valuation:	$15,348,625
Population:	1,590
Employees:	
Full Time:	6
Part Time:	4
Salaries Paid:	$299,848

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$524,320	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$330	$548	$381
Revenue Collected During FY 08:	$699,958	$5,252,094	$2,318,995
Expenditures During FY 08:	$652,143	$5,218,323	$2,340,819
Per Capita Revenue:	$440	$721	$564
Per Capita Expenditures:	$410	$706	$556
Revenues over (under) Expenditures:	$47,815	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	85.18%	87.61%	68.63%
Ending Fund Balance for FY 08:	$555,511	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$349	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$182,814	$1,203,389	$223,442
Total Unrestricted Net Assets:	$382,059	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$337,739**	$7,762,020	$1,837,009
Per Capita Debt:	**$212**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$763,983**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$480**	$1,329	$992
Revenue Collected During FY 08:	**$594,033**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$243,334**	$2,427,439	$1,076,743
Per Capita Revenue:	**$374**	$427	$282
Per Capita Expenditures:	**$153**	$403	$271
Operating Income (loss):	**$350,699**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**458.09%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,114,682**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$701**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Essex Village

Unit Code: 046/040/32 **County:** KANKAKEE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1

Equalized Assessed Valuation: $14,129,812

Population: 846

Employees:

Full Time:

Part Time: 8

Salaries Paid: $29,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$72,269	$266,951	$169,639
Per Capita Beginning Fund Balance:	$85	$666	$444
Revenue Collected During FY 08:	$154,436	$254,229	$117,702
Expenditures During FY 08:	$129,580	$232,039	$106,311
Per Capita Revenue:	$183	$581	$283
Per Capita Expenditures:	$153	$540	$267
Revenues over (under) Expenditures:	$24,856	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	74.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$97,125	$280,303	$171,795
Per Capita Ending Fund Balance:	$115	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,492	$37,131	$
Total Unrestricted Net Assets:	$79,633	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,124,830**	$385,902	$36,500
Per Capita Debt:	**$1,330**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,607,564**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,446**	$2,071	$745
Revenue Collected During FY 08:	**$301,163**	$206,165	$79,162
Expenditures During FY 08:	**$263,149**	$201,484	$88,676
Per Capita Revenue:	**$356**	$520	$198
Per Capita Expenditures:	**$311**	$519	$219
Operating Income (loss):	**$38,014**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1765.38%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$4,645,578**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,491**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Eureka City

Unit Code: 102/030/30 **County:** WOODFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,356,915
Equalized Assessed Valuation:	$54,828,899
Population:	5,235
Employees:	
Full Time:	15
Part Time:	15
Salaries Paid:	$911,873

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,418,115	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$271	$548	$381
Revenue Collected During FY 08:	$1,946,334	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,664,357	$5,218,323	$2,340,819
Per Capita Revenue:	$372	$721	$564
Per Capita Expenditures:	$318	$706	$556
Revenues over (under) Expenditures:	$281,977	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	102.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,700,092	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$325	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$150,958	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,549,134	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,301,405**	$7,762,020	$1,837,009
Per Capita Debt:	**$440**	$1,174	$528
General Obligation Debt over EAV:	**3.92%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,911,863**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,129**	$1,329	$992
Revenue Collected During FY 08:	**$1,396,413**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,129,971**	$2,427,439	$1,076,743
Per Capita Revenue:	**$267**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**$266,442**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**546.77%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,178,305**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,180**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Evanston City

Unit Code: 016/175/30 **County:** COOK

Fiscal Year End:	2/28/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$189,639,557
Equalized Assessed Valuation:	$2,245,892,746
Population:	74,239
Employees:	
Full Time:	805
Part Time:	288
Salaries Paid:	$60,149,178

Blended Component Units

Number Submitted = 1

Town of the City of Evanston

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,080,976	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$567	$420	$380
Revenue Collected During FY 08:	$106,001,097	$47,279,441	$36,812,097
Expenditures During FY 08:	$106,208,364	$46,868,184	$35,335,224
Per Capita Revenue:	$1,428	$910	$884
Per Capita Expenditures:	$1,431	$894	$899
Revenues over (under) Expenditures:	-$207,267	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	40.79%	48.74%	43.68%
Ending Fund Balance for FY 08:	$43,325,062	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$584	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,168,727	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$27,820,873	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$332,064,505**	$74,451,458	$47,444,580
Per Capita Debt:	**$4,473**	$1,334	$1,078
General Obligation Debt over EAV:	**8.09%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$171,412,099**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,309**	$1,214	$976
Revenue Collected During FY 08:	**$35,227,700**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$26,995,614**	$16,245,069	$9,219,236
Per Capita Revenue:	**$475**	$312	$227
Per Capita Expenditures:	**$364**	$294	$237
Operating Income (loss):	**$8,232,086**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**684.41%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$184,760,124**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,489**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Evansville Village

Unit Code: 079/030/32 **County:** RANDOLPH

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,120,850

Equalized Assessed Valuation: $4,933,403

Population: 724

Employees:

Full Time: 3

Part Time: 9

Salaries Paid: $138,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$271,778	$266,951	$169,639
Per Capita Beginning Fund Balance:	$375	$666	$444
Revenue Collected During FY 08:	$363,911	$254,229	$117,702
Expenditures During FY 08:	$414,290	$232,039	$106,311
Per Capita Revenue:	$503	$581	$283
Per Capita Expenditures:	$572	$540	$267
Revenues over (under) Expenditures:	-$50,379	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	53.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	$221,399	$280,303	$171,795
Per Capita Ending Fund Balance:	$306	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$112,887	$37,131	$
Total Unrestricted Net Assets:	$108,512	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$175,000**	$385,902	$36,500
Per Capita Debt:	**$242**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,842,420**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,545**	$2,071	$745
Revenue Collected During FY 08:	**$183,128**	$206,165	$79,162
Expenditures During FY 08:	**$210,472**	$201,484	$88,676
Per Capita Revenue:	**$253**	$520	$198
Per Capita Expenditures:	**$291**	$519	$219
Operating Income (loss):	**-$27,344**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**862.38%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,815,076**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,507**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Evergreen Park Village

Unit Code: 016/180/32 **County:** COOK

Fiscal Year End:	10/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,882,929
Equalized Assessed Valuation:	$428,785,247
Population:	20,821
Employees:	
Full Time:	135
Part Time:	274
Salaries Paid:	$12,405,978

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,965,153	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$479	$548	$381
Revenue Collected During FY 08:	$22,608,046	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,141,205	$5,218,323	$2,340,819
Per Capita Revenue:	$1,086	$721	$564
Per Capita Expenditures:	$967	$706	$556
Revenues over (under) Expenditures:	$2,466,841	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,275,243	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$445	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,173,646	$1,203,389	$223,442
Total Unrestricted Net Assets:	$741,179	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,060,643**	$7,762,020	$1,837,009
Per Capita Debt:	**$915**	$1,174	$528
General Obligation Debt over EAV:	**4.43%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,615,221**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$318**	$1,329	$992
Revenue Collected During FY 08:	**$3,945,293**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,647,761**	$2,427,439	$1,076,743
Per Capita Revenue:	**$189**	$427	$282
Per Capita Expenditures:	**$175**	$403	$271
Operating Income (loss):	**$297,532**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**183.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,710,392**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$322**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ewing Village

Unit Code: 028/025/32 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$150,500
Equalized Assessed Valuation:	$896,505
Population:	310
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$29,626

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$115,022	$266,951	$169,639
Per Capita Beginning Fund Balance:	$371	$666	$444
Revenue Collected During FY 08:	$98,094	$254,229	$117,702
Expenditures During FY 08:	$79,174	$232,039	$106,311
Per Capita Revenue:	$316	$581	$283
Per Capita Expenditures:	$255	$540	$267
Revenues over (under) Expenditures:	$18,920	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	169.17%	286.45%	165.93%
Ending Fund Balance for FY 08:	$133,942	$280,303	$171,795
Per Capita Ending Fund Balance:	$432	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$617	$37,131	$
Total Unrestricted Net Assets:	$133,325	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$282,046	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$910	$2,071	$745
Revenue Collected During FY 08:	$42,988	$206,165	$79,162
Expenditures During FY 08:	$45,407	$201,484	$88,676
Per Capita Revenue:	$139	$520	$198
Per Capita Expenditures:	$146	$519	$219
Operating Income (loss):	-$2,419	$4,680	$
Ratio of Retained Earnings to Expenditures:	615.82%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$279,627	$751,204	$341,980
Per Capita Ending Retained Earnings:	$902	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairbury City

Unit Code: 053/040/30 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $7,531,850

Equalized Assessed Valuation: $48,842,302

Population: 3,804

Employees:

Full Time: 27

Part Time: 59

Salaries Paid: $1,143,988

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,080,549	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$284	$548	$381
Revenue Collected During FY 08:	$2,302,744	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,272,932	$5,218,323	$2,340,819
Per Capita Revenue:	$605	$721	$564
Per Capita Expenditures:	$598	$706	$556
Revenues over (under) Expenditures:	$29,812	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	45.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,039,512	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$273	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$463,939	$1,203,389	$223,442
Total Unrestricted Net Assets:	$575,573	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,000,480**	$7,762,020	$1,837,009
Per Capita Debt:	**$263**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,310,937**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,133**	$1,329	$992
Revenue Collected During FY 08:	**$858,843**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,024,638**	$2,427,439	$1,076,743
Per Capita Revenue:	**$226**	$427	$282
Per Capita Expenditures:	**$269**	$403	$271
Operating Income (loss):	**-$165,795**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**411.46%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,215,991**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,108**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairfield City

Unit Code: 096/015/30 **County:** WAYNE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,776,558
Equalized Assessed Valuation:	$30,047,627
Population:	5,442
Employees:	
Full Time:	88
Part Time:	1
Salaries Paid:	$3,280,450

Blended Component Units

Number Submitted = 3

Fire Pension
Library
Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,570,880	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$656	$548	$381
Revenue Collected During FY 08:	$3,948,490	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,483,571	$5,218,323	$2,340,819
Per Capita Revenue:	$726	$721	$564
Per Capita Expenditures:	$824	$706	$556
Revenues over (under) Expenditures:	-$535,081	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	83.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,740,571	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$687	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,720,054	$1,203,389	$223,442
Total Unrestricted Net Assets:	$611,719	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,812,597**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,722**	$1,174	$528
General Obligation Debt over EAV:	**6.57%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,825,100**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,540**	$1,329	$992
Revenue Collected During FY 08:	**$12,106,258**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$11,201,327**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,225**	$427	$282
Per Capita Expenditures:	**$2,058**	$403	$271
Operating Income (loss):	**$904,931**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**125.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,041,635**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,580**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$15,333,812
Equalized Assessed Valuation:	$23,116,934
Population:	2,436
Employees:	
Full Time:	20
Part Time:	44
Salaries Paid:	$1,143,138

Blended Component Units

Number Submitted = 1

Fairmont City Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$	$548	$381
Revenue Collected During FY 08:	$3,232,275	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,051,936	$5,218,323	$2,340,819
Per Capita Revenue:	$1,327	$721	$564
Per Capita Expenditures:	$1,253	$706	$556
Revenues over (under) Expenditures:	$180,339	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	5.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	$180,339	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$74	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$2,156,718	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$342,319**	$7,762,020	$1,837,009
Per Capita Debt:	**$141**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$25,672**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$17,844**	$2,427,439	$1,076,743
Per Capita Revenue:	**$11**	$427	$282
Per Capita Expenditures:	**$7**	$403	$271
Operating Income (loss):	**$7,828**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**43.87%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,828**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairmount Village

Unit Code: 092/035/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $598,800

Equalized Assessed Valuation: $4,034,664

Population: 640

Employees:

Full Time: 2

Part Time: 7

Salaries Paid: $49,925

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$444,429	$266,951	$169,639
Per Capita Beginning Fund Balance:	$694	$666	$444
Revenue Collected During FY 08:	$213,472	$254,229	$117,702
Expenditures During FY 08:	$146,976	$232,039	$106,311
Per Capita Revenue:	$334	$581	$283
Per Capita Expenditures:	$230	$540	$267
Revenues over (under) Expenditures:	$66,496	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	347.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$510,925	$280,303	$171,795
Per Capita Ending Fund Balance:	$798	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$510,925	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$4,038	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$6	$2,071	$745
Revenue Collected During FY 08:	$66,037	$206,165	$79,162
Expenditures During FY 08:	$48,884	$201,484	$88,676
Per Capita Revenue:	$103	$520	$198
Per Capita Expenditures:	$76	$519	$219
Operating Income (loss):	$17,153	$4,680	$
Ratio of Retained Earnings to Expenditures:	43.35%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$21,191	$751,204	$341,980
Per Capita Ending Retained Earnings:	$33	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairview Village

Unit Code: 029/050/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,210,550

Equalized Assessed Valuation: $4,835,916

Population: 493

Employees:

Full Time:

Part Time: 17

Salaries Paid: $69,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$247,605	$266,951	$169,639
Per Capita Beginning Fund Balance:	$502	$666	$444
Revenue Collected During FY 08:	$201,367	$254,229	$117,702
Expenditures During FY 08:	$166,195	$232,039	$106,311
Per Capita Revenue:	$408	$581	$283
Per Capita Expenditures:	$337	$540	$267
Revenues over (under) Expenditures:	$35,172	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	152.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$253,756	$280,303	$171,795
Per Capita Ending Fund Balance:	$515	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,800	$37,131	$
Total Unrestricted Net Assets:	$172,179	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$779,000**	$385,902	$36,500
Per Capita Debt:	**$1,580**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$882,056**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,789**	$2,071	$745
Revenue Collected During FY 08:	**$226,857**	$206,165	$79,162
Expenditures During FY 08:	**$249,016**	$201,484	$88,676
Per Capita Revenue:	**$460**	$520	$198
Per Capita Expenditures:	**$505**	$519	$219
Operating Income (loss):	**-$22,159**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**356.97%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$888,918**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,803**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairview Heights City
Unit Code:	088/060/30
County:	ST. CLAIR
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,593,436
Equalized Assessed Valuation:	$420,166,668
Population:	16,492
Employees:	
Full Time:	130
Part Time:	15
Salaries Paid:	$6,317,567

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,040,776	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$609	$548	$381
Revenue Collected During FY 08:	$16,698,555	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,198,206	$5,218,323	$2,340,819
Per Capita Revenue:	$1,013	$721	$564
Per Capita Expenditures:	$982	$706	$556
Revenues over (under) Expenditures:	$500,349	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,541,125	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$639	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,355,654	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,560,688	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,880,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$660**	$1,174	$528
General Obligation Debt over EAV:	**2.59%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Farina Village

Unit Code: 026/020/32 **County:** FAYETTE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,207,500

Equalized Assessed Valuation: $6,145,305

Population: 555

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $152,957

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$336,734	$266,951	$169,639
Per Capita Beginning Fund Balance:	$607	$666	$444
Revenue Collected During FY 08:	$373,432	$254,229	$117,702
Expenditures During FY 08:	$438,110	$232,039	$106,311
Per Capita Revenue:	$673	$581	$283
Per Capita Expenditures:	$789	$540	$267
Revenues over (under) Expenditures:	-$64,678	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	62.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	$272,056	$280,303	$171,795
Per Capita Ending Fund Balance:	$490	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,928	$37,131	$
Total Unrestricted Net Assets:	$269,128	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$290,000**	$385,902	$36,500
Per Capita Debt:	**$523**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,833,460**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,304**	$2,071	$745
Revenue Collected During FY 08:	**$486,360**	$206,165	$79,162
Expenditures During FY 08:	**$439,175**	$201,484	$88,676
Per Capita Revenue:	**$876**	$520	$198
Per Capita Expenditures:	**$791**	$519	$219
Operating Income (loss):	**$47,185**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**428.22%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,880,645**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,389**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Farmer City City

Unit Code: 020/020/30 **County:** DEWITT

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,625,500
Equalized Assessed Valuation:	$18,288,776
Population:	2,015
Employees:	
Full Time:	19
Part Time:	40
Salaries Paid:	$905,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,024,865	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$509	$548	$381
Revenue Collected During FY 08:	$2,011,569	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,235,909	$5,218,323	$2,340,819
Per Capita Revenue:	$998	$721	$564
Per Capita Expenditures:	$1,110	$706	$556
Revenues over (under) Expenditures:	-$224,340	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,810,390	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$898	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,480	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,403,460	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,086,938**	$7,762,020	$1,837,009
Per Capita Debt:	**$539**	$1,174	$528
General Obligation Debt over EAV:	**5.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,686,437**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,815**	$1,329	$992
Revenue Collected During FY 08:	**$2,326,476**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,460,375**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,155**	$427	$282
Per Capita Expenditures:	**$1,221**	$403	$271
Operating Income (loss):	**-$133,899**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**306.97%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,552,538**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,748**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Farmersville Village

Unit Code: 068/030/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,053,700
Equalized Assessed Valuation:	$4,735,955
Population:	768
Employees:	
Full Time:	3
Part Time:	7
Salaries Paid:	$146,513

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$95,740	$266,951	$169,639
Per Capita Beginning Fund Balance:	$125	$666	$444
Revenue Collected During FY 08:	$218,461	$254,229	$117,702
Expenditures During FY 08:	$242,730	$232,039	$106,311
Per Capita Revenue:	$284	$581	$283
Per Capita Expenditures:	$316	$540	$267
Revenues over (under) Expenditures:	-$24,269	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	33.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	$80,334	$280,303	$171,795
Per Capita Ending Fund Balance:	$105	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$158,166	$37,131	$
Total Unrestricted Net Assets:	$52,267	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,526**	$385,902	$36,500
Per Capita Debt:	**$12**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$164,120**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$214**	$2,071	$745
Revenue Collected During FY 08:	**$153,723**	$206,165	$79,162
Expenditures During FY 08:	**$164,562**	$201,484	$88,676
Per Capita Revenue:	**$200**	$520	$198
Per Capita Expenditures:	**$214**	$519	$219
Operating Income (loss):	**-$10,839**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**93.14%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$153,281**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$200**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Farmington City

Unit Code: 029/055/30 **County:** FULTON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,932,835
Equalized Assessed Valuation:	$21,150,187
Population:	2,601
Employees:	
Full Time:	12
Part Time:	11
Salaries Paid:	$473,671

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$896,935	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$345	$548	$381
Revenue Collected During FY 08:	$1,258,910	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,311,561	$5,218,323	$2,340,819
Per Capita Revenue:	$484	$721	$564
Per Capita Expenditures:	$504	$706	$556
Revenues over (under) Expenditures:	-$52,651	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	45.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$602,849	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$232	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$97,083	$1,203,389	$223,442
Total Unrestricted Net Assets:	$217,559	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,876,785**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,490**	$1,174	$528
General Obligation Debt over EAV:	**14.82%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,315,384**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,275**	$1,329	$992
Revenue Collected During FY 08:	**$705,819**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,000,824**	$2,427,439	$1,076,743
Per Capita Revenue:	**$271**	$427	$282
Per Capita Expenditures:	**$385**	$403	$271
Operating Income (loss):	**-$295,005**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**300.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,010,379**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,157**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fayetteville Village

Unit Code: 088/065/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,187,496

Equalized Assessed Valuation: $2,774,554

Population: 384

Employees:

Full Time:

Part Time: 19

Salaries Paid: $53,211

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$132,367	$266,951	$169,639
Per Capita Beginning Fund Balance:	$345	$666	$444
Revenue Collected During FY 08:	$147,382	$254,229	$117,702
Expenditures During FY 08:	$132,633	$232,039	$106,311
Per Capita Revenue:	$384	$581	$283
Per Capita Expenditures:	$345	$540	$267
Revenues over (under) Expenditures:	$14,749	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	110.06%	286.45%	165.93%
Ending Fund Balance for FY 08:	$145,977	$280,303	$171,795
Per Capita Ending Fund Balance:	$380	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,957	$37,131	$
Total Unrestricted Net Assets:	$80,020	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$600,000**	$385,902	$36,500
Per Capita Debt:	**$1,563**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,126,893**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,935**	$2,071	$745
Revenue Collected During FY 08:	**$142,632**	$206,165	$79,162
Expenditures During FY 08:	**$190,661**	$201,484	$88,676
Per Capita Revenue:	**$371**	$520	$198
Per Capita Expenditures:	**$497**	$519	$219
Operating Income (loss):	**-$48,029**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**566.45%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,080,003**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,813**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ferris Village

Unit Code: 034/045/32 **County:** HANCOCK

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $73,735

Equalized Assessed Valuation: $1,000,563

Population: 167

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$65,457	$266,951	$169,639
Per Capita Beginning Fund Balance:	$392	$666	$444
Revenue Collected During FY 08:	$33,176	$254,229	$117,702
Expenditures During FY 08:	$44,061	$232,039	$106,311
Per Capita Revenue:	$199	$581	$283
Per Capita Expenditures:	$264	$540	$267
Revenues over (under) Expenditures:	-$10,885	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	123.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,572	$280,303	$171,795
Per Capita Ending Fund Balance:	$327	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$5,793	$2,724	$
Total Unreserved Funds:	$45,821	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fidelity Village

Unit Code: 042/015/32 **County:** JERSEY

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$20,000
Equalized Assessed Valuation:	$10,380,182
Population:	105
Employees:	
Full Time:	9
Part Time:	2
Salaries Paid:	$4,423

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$56,512	$266,951	$169,639
Per Capita Beginning Fund Balance:	$538	$666	$444
Revenue Collected During FY 08:	$15,090	$254,229	$117,702
Expenditures During FY 08:	$11,971	$232,039	$106,311
Per Capita Revenue:	$144	$581	$283
Per Capita Expenditures:	$114	$540	$267
Revenues over (under) Expenditures:	$3,119	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	498.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$59,631	$280,303	$171,795
Per Capita Ending Fund Balance:	$568	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$59,631	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fieldon Village

Unit Code: 042/020/32 **County:** JERSEY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $58,230

Equalized Assessed Valuation: $1,916,232

Population: 271

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$277,491	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,024	$666	$444
Revenue Collected During FY 08:	$64,280	$254,229	$117,702
Expenditures During FY 08:	$58,754	$232,039	$106,311
Per Capita Revenue:	$237	$581	$283
Per Capita Expenditures:	$217	$540	$267
Revenues over (under) Expenditures:	$5,526	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	481.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	$283,017	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,044	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$283,017	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$162,882	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$601	$2,071	$745
Revenue Collected During FY 08:	$63,051	$206,165	$79,162
Expenditures During FY 08:	$53,539	$201,484	$88,676
Per Capita Revenue:	$233	$520	$198
Per Capita Expenditures:	$198	$519	$219
Operating Income (loss):	$9,512	$4,680	$
Ratio of Retained Earnings to Expenditures:	322.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$172,394	$751,204	$341,980
Per Capita Ending Retained Earnings:	$636	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fillmore Village

Unit Code: 068/035/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$400,600
Equalized Assessed Valuation:	$1,249,738
Population:	362
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$37,643

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$92,178	$266,951	$169,639
Per Capita Beginning Fund Balance:	$255	$666	$444
Revenue Collected During FY 08:	$84,020	$254,229	$117,702
Expenditures During FY 08:	$81,384	$232,039	$106,311
Per Capita Revenue:	$232	$581	$283
Per Capita Expenditures:	$225	$540	$267
Revenues over (under) Expenditures:	$2,636	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	116.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$94,814	$280,303	$171,795
Per Capita Ending Fund Balance:	$262	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$94,814	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$355,000**	$385,902	$36,500
Per Capita Debt:	**$981**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,357,486**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,750**	$2,071	$745
Revenue Collected During FY 08:	**$84,663**	$206,165	$79,162
Expenditures During FY 08:	**$137,283**	$201,484	$88,676
Per Capita Revenue:	**$234**	$520	$198
Per Capita Expenditures:	**$379**	$519	$219
Operating Income (loss):	**-$52,620**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**950.49%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,304,866**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,605**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Findlay Village

Unit Code: 086/015/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,952,465

Equalized Assessed Valuation: $5,160,953

Population: 694

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: $163,252

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$241,260	$266,951	$169,639
Per Capita Beginning Fund Balance:	$348	$666	$444
Revenue Collected During FY 08:	$365,882	$254,229	$117,702
Expenditures During FY 08:	$325,769	$232,039	$106,311
Per Capita Revenue:	$527	$581	$283
Per Capita Expenditures:	$469	$540	$267
Revenues over (under) Expenditures:	$40,113	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	81.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$264,304	$280,303	$171,795
Per Capita Ending Fund Balance:	$381	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,411	$37,131	$
Total Unrestricted Net Assets:	$78,494	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$681,348**	$385,902	$36,500
Per Capita Debt:	**$982**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,028,861**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,923**	$2,071	$745
Revenue Collected During FY 08:	**$1,240,641**	$206,165	$79,162
Expenditures During FY 08:	**$788,046**	$201,484	$88,676
Per Capita Revenue:	**$1,788**	$520	$198
Per Capita Expenditures:	**$1,136**	$519	$219
Operating Income (loss):	**$452,595**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**314.96%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,482,021**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,576**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fisher Village

Unit Code: 010/025/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$373,333
Equalized Assessed Valuation:	$16,718,880
Population:	1,647
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	$267,429

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,301,653	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$790	$548	$381
Revenue Collected During FY 08:	$923,266	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,016,965	$5,218,323	$2,340,819
Per Capita Revenue:	$561	$721	$564
Per Capita Expenditures:	$617	$706	$556
Revenues over (under) Expenditures:	-$93,699	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	107.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,089,133	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$661	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$143,630	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,054,497	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,000,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,821**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$632,582**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$384**	$1,329	$992
Revenue Collected During FY 08:	**$332,127**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$303,675**	$2,427,439	$1,076,743
Per Capita Revenue:	**$202**	$427	$282
Per Capita Expenditures:	**$184**	$403	$271
Operating Income (loss):	**$28,452**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**256.81%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$779,855**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$474**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fithian Village

Unit Code: 092/040/32 **County:** VERMILION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,058,327
Equalized Assessed Valuation:	$4,807,441
Population:	506
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$55,224

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$71,191	$266,951	$169,639
Per Capita Beginning Fund Balance:	$141	$666	$444
Revenue Collected During FY 08:	$136,834	$254,229	$117,702
Expenditures During FY 08:	$126,363	$232,039	$106,311
Per Capita Revenue:	$270	$581	$283
Per Capita Expenditures:	$250	$540	$267
Revenues over (under) Expenditures:	$10,471	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	64.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$81,662	$280,303	$171,795
Per Capita Ending Fund Balance:	$161	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,460	$37,131	$
Total Unrestricted Net Assets:	$68,532	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$296,667	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$586	$2,071	$745
Revenue Collected During FY 08:	$100,126	$206,165	$79,162
Expenditures During FY 08:	$177,371	$201,484	$88,676
Per Capita Revenue:	$198	$520	$198
Per Capita Expenditures:	$351	$519	$219
Operating Income (loss):	-$77,245	$4,680	$
Ratio of Retained Earnings to Expenditures:	123.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$219,422	$751,204	$341,980
Per Capita Ending Retained Earnings:	$434	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flanagan Village

Unit Code: 053/045/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $762,750

Equalized Assessed Valuation: $10,819,733

Population: 1,092

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: $103,301

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$365,077	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$334	$548	$381
Revenue Collected During FY 08:	$266,754	$5,252,094	$2,318,995
Expenditures During FY 08:	$197,899	$5,218,323	$2,340,819
Per Capita Revenue:	$244	$721	$564
Per Capita Expenditures:	$181	$706	$556
Revenues over (under) Expenditures:	$68,855	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	208.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$413,519	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$379	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$460,390	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$594,512	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$544	$1,329	$992
Revenue Collected During FY 08:	$204,646	$2,601,339	$1,061,685
Expenditures During FY 08:	$310,837	$2,427,439	$1,076,743
Per Capita Revenue:	$187	$427	$282
Per Capita Expenditures:	$285	$403	$271
Operating Income (loss):	-$106,191	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	163.67%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$508,734	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$466	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32 **County:** CRAWFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$512,650
Equalized Assessed Valuation:	$66,909,075
Population:	480
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$68,020

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$119,583	$266,951	$169,639
Per Capita Beginning Fund Balance:	$249	$666	$444
Revenue Collected During FY 08:	$87,872	$254,229	$117,702
Expenditures During FY 08:	$96,029	$232,039	$106,311
Per Capita Revenue:	$183	$581	$283
Per Capita Expenditures:	$200	$540	$267
Revenues over (under) Expenditures:	-$8,157	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	116.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	$111,426	$280,303	$171,795
Per Capita Ending Fund Balance:	$232	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,504	$37,131	$
Total Unrestricted Net Assets:	$60,922	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,125,680	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,345	$2,071	$745
Revenue Collected During FY 08:	$325,593	$206,165	$79,162
Expenditures During FY 08:	$317,136	$201,484	$88,676
Per Capita Revenue:	$678	$520	$198
Per Capita Expenditures:	$661	$519	$219
Operating Income (loss):	$8,457	$4,680	$
Ratio of Retained Earnings to Expenditures:	347.06%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,100,662	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,293	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flora City

Unit Code: 013/015/30 **County:** CLAY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,592,992
Equalized Assessed Valuation:	$34,349,951
Population:	4,855
Employees:	
Full Time:	65
Part Time:	6
Salaries Paid:	$3,209,456

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,447,034	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,534	$548	$381
Revenue Collected During FY 08:	$3,399,273	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,209,227	$5,218,323	$2,340,819
Per Capita Revenue:	$700	$721	$564
Per Capita Expenditures:	$1,073	$706	$556
Revenues over (under) Expenditures:	-$1,809,954	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	123.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,454,404	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,329	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$426,138	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,296,400	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,012,856**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,680**	$1,174	$528
General Obligation Debt over EAV:	**30.66%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,542,399**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,995**	$1,329	$992
Revenue Collected During FY 08:	**$15,542,361**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$14,334,168**	$2,427,439	$1,076,743
Per Capita Revenue:	**$3,201**	$427	$282
Per Capita Expenditures:	**$2,952**	$403	$271
Operating Income (loss):	**$1,208,193**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**105.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,130,863**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,117**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Florence Village

Unit Code: 075/030/32 **County:** PIKE

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $17,400

Equalized Assessed Valuation: $861,692

Population: 71

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$38,771	$266,951	$169,639
Per Capita Beginning Fund Balance:	$546	$666	$444
Revenue Collected During FY 08:	$17,392	$254,229	$117,702
Expenditures During FY 08:	$9,072	$232,039	$106,311
Per Capita Revenue:	$245	$581	$283
Per Capita Expenditures:	$128	$540	$267
Revenues over (under) Expenditures:	$8,320	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	519.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$47,091	$280,303	$171,795
Per Capita Ending Fund Balance:	$663	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$47,091	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Flossmoor Village

Unit Code: 016/185/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,103,463
Equalized Assessed Valuation:	$274,805,644
Population:	9,301
Employees:	
Full Time:	52
Part Time:	92
Salaries Paid:	$4,342,208

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,424,013	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$798	$548	$381
Revenue Collected During FY 08:	$8,487,147	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,027,384	$5,218,323	$2,340,819
Per Capita Revenue:	$912	$721	$564
Per Capita Expenditures:	$756	$706	$556
Revenues over (under) Expenditures:	$1,459,763	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	122.11%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,580,992	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$923	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,939,451	$1,203,389	$223,442
Total Unrestricted Net Assets:	$8,099,754	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,251,762**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,210**	$1,174	$528
General Obligation Debt over EAV:	**2.43%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,915,330**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,281**	$1,329	$992
Revenue Collected During FY 08:	**$3,418,312**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,019,213**	$2,427,439	$1,076,743
Per Capita Revenue:	**$368**	$427	$282
Per Capita Expenditures:	**$325**	$403	$271
Operating Income (loss):	**$399,099**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**404.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,225,741**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,314**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Foosland Village

Unit Code: 010/030/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $30,900

Equalized Assessed Valuation: $546,750

Population: 90

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$47,638	$266,951	$169,639
Per Capita Beginning Fund Balance:	$529	$666	$444
Revenue Collected During FY 08:	$20,708	$254,229	$117,702
Expenditures During FY 08:	$9,059	$232,039	$106,311
Per Capita Revenue:	$230	$581	$283
Per Capita Expenditures:	$101	$540	$267
Revenues over (under) Expenditures:	$11,649	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	654.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$59,287	$280,303	$171,795
Per Capita Ending Fund Balance:	$659	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$59,286	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest City Village

Unit Code: 060/020/32 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $165,000

Equalized Assessed Valuation: $1,511,447

Population: 325

Employees:

Full Time:

Part Time: 17

Salaries Paid: $24,888

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$152,138	$266,951	$169,639
Per Capita Beginning Fund Balance:	$468	$666	$444
Revenue Collected During FY 08:	$94,436	$254,229	$117,702
Expenditures During FY 08:	$86,851	$232,039	$106,311
Per Capita Revenue:	$291	$581	$283
Per Capita Expenditures:	$267	$540	$267
Revenues over (under) Expenditures:	$7,585	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	183.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	$159,723	$280,303	$171,795
Per Capita Ending Fund Balance:	$491	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$47,719	$2,724	$
Total Unreserved Funds:	$112,004	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$132,000**	$385,902	$36,500
Per Capita Debt:	**$406**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$515,762**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,587**	$2,071	$745
Revenue Collected During FY 08:	**$40,263**	$206,165	$79,162
Expenditures During FY 08:	**$45,742**	$201,484	$88,676
Per Capita Revenue:	**$124**	$520	$198
Per Capita Expenditures:	**$141**	$519	$219
Operating Income (loss):	**-$5,479**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1115.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$510,283**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,570**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forest Park Village

Unit Code: 016/190/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,934,759
Equalized Assessed Valuation:	$382,322,592
Population:	15,688
Employees:	
Full Time:	111
Part Time:	53
Salaries Paid:	$8,261,701

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,282,310	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$400	$548	$381
Revenue Collected During FY 08:	$18,770,478	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,019,628	$5,218,323	$2,340,819
Per Capita Revenue:	$1,196	$721	$564
Per Capita Expenditures:	$1,276	$706	$556
Revenues over (under) Expenditures:	-$1,249,150	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	30.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,068,142	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$387	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,689,522	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,411,740	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$22,936,379**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,462**	$1,174	$528
General Obligation Debt over EAV:	**3.67%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,457,041**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$475**	$1,329	$992
Revenue Collected During FY 08:	**$4,120,869**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,803,678**	$2,427,439	$1,076,743
Per Capita Revenue:	**$263**	$427	$282
Per Capita Expenditures:	**$179**	$403	$271
Operating Income (loss):	**$1,317,191**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**284.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,974,232**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$508**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest View Village

Unit Code: 016/195/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,918,300

Equalized Assessed Valuation: $60,178,055

Population: 778

Employees:

Full Time: 20

Part Time: 43

Salaries Paid: $1,633,835

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,208,954	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,554	$666	$444
Revenue Collected During FY 08:	$3,507,595	$254,229	$117,702
Expenditures During FY 08:	$2,971,527	$232,039	$106,311
Per Capita Revenue:	$4,508	$581	$283
Per Capita Expenditures:	$3,819	$540	$267
Revenues over (under) Expenditures:	$536,068	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	48.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,445,022	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,857	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,784,574	$37,131	$
Total Unrestricted Net Assets:	$1,562,046	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,853,405**	$385,902	$36,500
Per Capita Debt:	**$3,668**	$841	$106
General Obligation Debt over EAV:	**4.55%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$592,981**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$762**	$2,071	$745
Revenue Collected During FY 08:	**$211,554**	$206,165	$79,162
Expenditures During FY 08:	**$209,129**	$201,484	$88,676
Per Capita Revenue:	**$272**	$520	$198
Per Capita Expenditures:	**$269**	$519	$219
Operating Income (loss):	**$2,425**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**284.71%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$595,406**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$765**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forrest Village

Unit Code: 053/050/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,621,400

Equalized Assessed Valuation: $11,631,281

Population: 1,205

Employees:

Full Time: 4

Part Time: 21

Salaries Paid: $165,886

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$581,988	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$483	$548	$381
Revenue Collected During FY 08:	$465,038	$5,252,094	$2,318,995
Expenditures During FY 08:	$362,586	$5,218,323	$2,340,819
Per Capita Revenue:	$386	$721	$564
Per Capita Expenditures:	$301	$706	$556
Revenues over (under) Expenditures:	$102,452	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	188.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	$684,440	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$568	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$861,907	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$549,703**	$7,762,020	$1,837,009
Per Capita Debt:	**$456**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,027,210**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$852**	$1,329	$992
Revenue Collected During FY 08:	**$249,759**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$247,094**	$2,427,439	$1,076,743
Per Capita Revenue:	**$207**	$427	$282
Per Capita Expenditures:	**$205**	$403	$271
Operating Income (loss):	**$2,665**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**416.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,029,875**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$855**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forreston Village

Unit Code: 071/025/32 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,384,279
Equalized Assessed Valuation:	$15,873,533
Population:	1,469
Employees:	
Full Time:	5
Part Time:	7
Salaries Paid:	$205,691

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$945,437	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$644	$548	$381
Revenue Collected During FY 08:	$581,785	$5,252,094	$2,318,995
Expenditures During FY 08:	$465,797	$5,218,323	$2,340,819
Per Capita Revenue:	$396	$721	$564
Per Capita Expenditures:	$317	$706	$556
Revenues over (under) Expenditures:	$115,988	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	217.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,012,677	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$689	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$343,264	$1,203,389	$223,442
Total Unrestricted Net Assets:	$855,410	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$801,737	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$546	$1,329	$992
Revenue Collected During FY 08:	$374,450	$2,601,339	$1,061,685
Expenditures During FY 08:	$250,783	$2,427,439	$1,076,743
Per Capita Revenue:	$255	$427	$282
Per Capita Expenditures:	$171	$403	$271
Operating Income (loss):	$123,667	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	367.05%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$920,508	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$627	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forsyth Village

Unit Code: 055/025/32 **County:** MACON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,462,508
Equalized Assessed Valuation:	$109,817,056
Population:	2,434
Employees:	
Full Time:	12
Part Time:	28
Salaries Paid:	$573,134

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,312,810	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,772	$548	$381
Revenue Collected During FY 08:	$4,695,368	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,836,749	$5,218,323	$2,340,819
Per Capita Revenue:	$1,929	$721	$564
Per Capita Expenditures:	$1,576	$706	$556
Revenues over (under) Expenditures:	$858,619	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	112.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,322,203	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,776	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$790,953	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,960,273	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,042,830**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,304**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,799,700**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,383**	$1,329	$992
Revenue Collected During FY 08:	**$891,951**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,231,094**	$2,427,439	$1,076,743
Per Capita Revenue:	**$366**	$427	$282
Per Capita Expenditures:	**$506**	$403	$271
Operating Income (loss):	**-$339,143**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**454.46%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,594,888**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,299**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fox Lake Village

Unit Code: 049/025/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,076,260
Equalized Assessed Valuation:	$352,254,745
Population:	10,699
Employees:	
Full Time:	102
Part Time:	85
Salaries Paid:	$6,381,838

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,387,398	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$223	$548	$381
Revenue Collected During FY 08:	$12,600,386	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,945,641	$5,218,323	$2,340,819
Per Capita Revenue:	$1,178	$721	$564
Per Capita Expenditures:	$1,210	$706	$556
Revenues over (under) Expenditures:	-$345,255	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,254,049	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$211	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,024,214	$1,203,389	$223,442
Total Unrestricted Net Assets:	$809,138	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,127,471**	$7,762,020	$1,837,009
Per Capita Debt:	**$947**	$1,174	$528
General Obligation Debt over EAV:	**1.32%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$58,325,897**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,452**	$1,329	$992
Revenue Collected During FY 08:	**$11,077,027**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,740,084**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,035**	$427	$282
Per Capita Expenditures:	**$723**	$403	$271
Operating Income (loss):	**$3,336,943**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**796.67%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$61,662,840**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,763**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fox River Grove Village

Unit Code: 063/025/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,653,475
Equalized Assessed Valuation:	$170,714,149
Population:	4,862
Employees:	
Full Time:	30
Part Time:	2
Salaries Paid:	$1,627,089

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,433,980	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$501	$548	$381
Revenue Collected During FY 08:	$3,937,900	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,633,936	$5,218,323	$2,340,819
Per Capita Revenue:	$810	$721	$564
Per Capita Expenditures:	$747	$706	$556
Revenues over (under) Expenditures:	$303,964	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,779,894	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$572	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$989,186	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,830,511	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,191,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$451**	$1,174	$528
General Obligation Debt over EAV:	**0.66%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,044,868**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,038**	$1,329	$992
Revenue Collected During FY 08:	**$1,702,591**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,491,778**	$2,427,439	$1,076,743
Per Capita Revenue:	**$350**	$427	$282
Per Capita Expenditures:	**$307**	$403	$271
Operating Income (loss):	**$210,813**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**365.27%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,448,979**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,121**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Frankfort Village

Unit Code: 099/045/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$66,206,900
Equalized Assessed Valuation:	$890,339,872
Population:	16,432
Employees:	
Full Time:	89
Part Time:	13
Salaries Paid:	$5,206,224

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,219,836	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$257	$548	$381
Revenue Collected During FY 08:	$13,734,840	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,349,200	$5,218,323	$2,340,819
Per Capita Revenue:	$836	$721	$564
Per Capita Expenditures:	$691	$706	$556
Revenues over (under) Expenditures:	$2,385,640	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	47.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,366,713	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$327	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,686,381	$1,203,389	$223,442
Total Unrestricted Net Assets:	$18,416,655	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,963,760**	$7,762,020	$1,837,009
Per Capita Debt:	**$546**	$1,174	$528
General Obligation Debt over EAV:	**0.77%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$84,115,210**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,119**	$1,329	$992
Revenue Collected During FY 08:	**$9,589,143**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,751,770**	$2,427,439	$1,076,743
Per Capita Revenue:	**$584**	$427	$282
Per Capita Expenditures:	**$350**	$403	$271
Operating Income (loss):	**$3,837,373**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1525.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$87,747,983**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,340**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Franklin Village

Unit Code: 069/020/32 **County:** MORGAN

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $650,000

Equalized Assessed Valuation: $5,254,896

Population: 634

Employees:

Full Time: 3

Part Time: 10

Salaries Paid: $105,621

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$94,898	$266,951	$169,639
Per Capita Beginning Fund Balance:	$150	$666	$444
Revenue Collected During FY 08:	$161,154	$254,229	$117,702
Expenditures During FY 08:	$119,253	$232,039	$106,311
Per Capita Revenue:	$254	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$41,901	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	114.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	$136,799	$280,303	$171,795
Per Capita Ending Fund Balance:	$216	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$91,159	$37,131	$
Total Unrestricted Net Assets:	$45,639	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$703,621	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,110	$2,071	$745
Revenue Collected During FY 08:	$515,778	$206,165	$79,162
Expenditures During FY 08:	$513,399	$201,484	$88,676
Per Capita Revenue:	$814	$520	$198
Per Capita Expenditures:	$810	$519	$219
Operating Income (loss):	$2,379	$4,680	$
Ratio of Retained Earnings to Expenditures:	137.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$706,000	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,114	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Franklin Grove Village

Unit Code: 052/030/32 **County:** LEE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $858,915

Equalized Assessed Valuation: $9,218,729

Population: 1,019

Employees:

Full Time: 3

Part Time: 24

Salaries Paid: $142,874

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,165,120	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,143	$548	$381
Revenue Collected During FY 08:	$611,850	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,195,807	$5,218,323	$2,340,819
Per Capita Revenue:	$600	$721	$564
Per Capita Expenditures:	$1,174	$706	$556
Revenues over (under) Expenditures:	-$583,957	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	51.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	$618,797	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$607	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,276	$1,203,389	$223,442
Total Unrestricted Net Assets:	$679,037	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$48,410**	$7,762,020	$1,837,009
Per Capita Debt:	**$48**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$992,289**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$974**	$1,329	$992
Revenue Collected During FY 08:	**$214,459**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$185,814**	$2,427,439	$1,076,743
Per Capita Revenue:	**$210**	$427	$282
Per Capita Expenditures:	**$182**	$403	$271
Operating Income (loss):	**$28,645**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**549.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,020,934**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,002**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32 **County:** ST. CLAIR

Fiscal Year End:	3/31/2008
Accounting Method:	Combination
Appropriation or Budget:	$8,576,212
Equalized Assessed Valuation:	$78,370,113
Population:	4,266
Employees:	
Full Time:	28
Part Time:	6
Salaries Paid:	$1,430,261

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$572,505	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$134	$548	$381
Revenue Collected During FY 08:	$1,956,690	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,760,921	$5,218,323	$2,340,819
Per Capita Revenue:	$459	$721	$564
Per Capita Expenditures:	$413	$706	$556
Revenues over (under) Expenditures:	$195,769	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$768,274	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$180	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,231,847	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,035,938**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,884**	$1,174	$528
General Obligation Debt over EAV:	**9.67%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,898,453**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,086**	$1,329	$992
Revenue Collected During FY 08:	**$5,115,712**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,992,840**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,199**	$427	$282
Per Capita Expenditures:	**$1,170**	$403	$271
Operating Income (loss):	**$122,872**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**180.69%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,021,325**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,115**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Freeman Spur City

Unit Code: 100/045/30 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $153,660

Equalized Assessed Valuation: $725,538

Population: 280

Employees:

Full Time:

Part Time: 7

Salaries Paid: $27,441

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$173,989	$266,951	$169,639
Per Capita Beginning Fund Balance:	$621	$666	$444
Revenue Collected During FY 08:	$83,531	$254,229	$117,702
Expenditures During FY 08:	$74,448	$232,039	$106,311
Per Capita Revenue:	$298	$581	$283
Per Capita Expenditures:	$266	$540	$267
Revenues over (under) Expenditures:	$9,083	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	159.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$118,816	$280,303	$171,795
Per Capita Ending Fund Balance:	$424	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$118,815	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$300,000**	$385,902	$36,500
Per Capita Debt:	**$1,071**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$804,848**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,874**	$2,071	$745
Revenue Collected During FY 08:	**$116,692**	$206,165	$79,162
Expenditures During FY 08:	**$136,308**	$201,484	$88,676
Per Capita Revenue:	**$417**	$520	$198
Per Capita Expenditures:	**$487**	$519	$219
Operating Income (loss):	**-$19,616**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**576.07%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$785,232**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,804**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Freeport City

Unit Code: 089/025/30 **County:** STEPHENSON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$38,534,708
Equalized Assessed Valuation:	$262,148,323
Population:	26,800
Employees:	
Full Time:	203
Part Time:	19
Salaries Paid:	$10,290,960

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,330,699	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$236	$420	$380
Revenue Collected During FY 08:	$18,010,286	$47,279,441	$36,812,097
Expenditures During FY 08:	$16,837,795	$46,868,184	$35,335,224
Per Capita Revenue:	$672	$910	$884
Per Capita Expenditures:	$628	$894	$899
Revenues over (under) Expenditures:	$1,172,491	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	35.77%	48.74%	43.68%
Ending Fund Balance for FY 08:	$6,023,088	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$225	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$428,539	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$1,782,954	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$29,785,685**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,111**	$1,334	$1,078
General Obligation Debt over EAV:	**10.76%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$25,107,750**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$937**	$1,214	$976
Revenue Collected During FY 08:	**$8,188,893**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$8,903,048**	$16,245,069	$9,219,236
Per Capita Revenue:	**$306**	$312	$227
Per Capita Expenditures:	**$332**	$294	$237
Operating Income (loss):	**-$714,155**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**273.99%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$24,393,595**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$910**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fulton City

Unit Code: 098/030/30 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,472,569
Equalized Assessed Valuation:	$45,382,941
Population:	3,881
Employees:	
Full Time:	19
Part Time:	18
Salaries Paid:	$818,182

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,645,873	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$424	$548	$381
Revenue Collected During FY 08:	$1,523,191	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,707,648	$5,218,323	$2,340,819
Per Capita Revenue:	$392	$721	$564
Per Capita Expenditures:	$440	$706	$556
Revenues over (under) Expenditures:	-$184,457	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	90.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,545,501	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$398	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$211,138	$1,203,389	$223,442
Total Unrestricted Net Assets:	$560,363	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,328,348**	$7,762,020	$1,837,009
Per Capita Debt:	**$600**	$1,174	$528
General Obligation Debt over EAV:	**1.71%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,071,677**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$276**	$1,329	$992
Revenue Collected During FY 08:	**$1,027,046**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$861,700**	$2,427,439	$1,076,743
Per Capita Revenue:	**$265**	$427	$282
Per Capita Expenditures:	**$222**	$403	$271
Operating Income (loss):	**$165,346**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**136.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,177,910**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$304**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fults Village

Unit Code: 067/015/32 **County:** MONROE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $17,600

Equalized Assessed Valuation: $258,479

Population: 25

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$88,439	$266,951	$169,639
Per Capita Beginning Fund Balance:	$3,538	$666	$444
Revenue Collected During FY 08:	$19,369	$254,229	$117,702
Expenditures During FY 08:	$7,154	$232,039	$106,311
Per Capita Revenue:	$775	$581	$283
Per Capita Expenditures:	$286	$540	$267
Revenues over (under) Expenditures:	$12,215	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1406.96%	286.45%	165.93%
Ending Fund Balance for FY 08:	$100,654	$280,303	$171,795
Per Capita Ending Fund Balance:	$4,026	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$39,197	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Galatia Village

Unit Code: 082/020/32 **County:** SALINE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $700,640

Equalized Assessed Valuation: $4,884,471

Population: 1,013

Employees:

Full Time: 5

Part Time: 9

Salaries Paid: $169,002

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$300,271	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$296	$548	$381
Revenue Collected During FY 08:	$445,622	$5,252,094	$2,318,995
Expenditures During FY 08:	$483,660	$5,218,323	$2,340,819
Per Capita Revenue:	$440	$721	$564
Per Capita Expenditures:	$477	$706	$556
Revenues over (under) Expenditures:	-$38,038	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	64.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$312,172	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$308	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$312,172	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$77,563**	$7,762,020	$1,837,009
Per Capita Debt:	**$77**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,568,100**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,535**	$1,329	$992
Revenue Collected During FY 08:	**$716,319**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$561,231**	$2,427,439	$1,076,743
Per Capita Revenue:	**$707**	$427	$282
Per Capita Expenditures:	**$554**	$403	$271
Operating Income (loss):	**$155,088**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**484.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,721,585**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,687**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Galena City

Unit Code: 043/025/30 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,727,781
Equalized Assessed Valuation:	$93,237,640
Population:	3,405
Employees:	
Full Time:	31
Part Time:	60
Salaries Paid:	$1,410,931

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,814,537	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,120	$548	$381
Revenue Collected During FY 08:	$3,820,330	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,354,987	$5,218,323	$2,340,819
Per Capita Revenue:	$1,122	$721	$564
Per Capita Expenditures:	$985	$706	$556
Revenues over (under) Expenditures:	$465,343	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	106.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,557,212	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,045	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,011,066	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,626,636	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,176,352**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,044**	$1,174	$528
General Obligation Debt over EAV:	**5.50%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,393,604**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,465**	$1,329	$992
Revenue Collected During FY 08:	**$2,119,434**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,623,334**	$2,427,439	$1,076,743
Per Capita Revenue:	**$622**	$427	$282
Per Capita Expenditures:	**$770**	$403	$271
Operating Income (loss):	**-$503,900**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**304.26%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,981,861**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,344**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Galesburg City

Unit Code: 048/025/30 **County:** KNOX

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $45,174,400

Equalized Assessed Valuation: $306,472,867

Population: 31,738

Employees:

Full Time: 264

Part Time: 425

Salaries Paid: $12,851,109

Blended Component Units

Number Submitted = 1

Galesburg Town

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,704,092	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$558	$420	$380
Revenue Collected During FY 08:	$28,043,016	$47,279,441	$36,812,097
Expenditures During FY 08:	$23,441,670	$46,868,184	$35,335,224
Per Capita Revenue:	$884	$910	$884
Per Capita Expenditures:	$739	$894	$899
Revenues over (under) Expenditures:	$4,601,346	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	97.51%	48.74%	43.68%
Ending Fund Balance for FY 08:	$22,857,540	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$720	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,348,874	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$25,036,654	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$34,214,410**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,078**	$1,334	$1,078
General Obligation Debt over EAV:	**7.39%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$19,976,219**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$629**	$1,214	$976
Revenue Collected During FY 08:	**$6,056,966**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$5,337,656**	$16,245,069	$9,219,236
Per Capita Revenue:	**$191**	$312	$227
Per Capita Expenditures:	**$168**	$294	$237
Operating Income (loss):	**$719,310**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**388.00%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$20,710,360**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$653**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gardner Village

Unit Code: 032/045/32 **County:** GRUNDY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,018,250
Equalized Assessed Valuation:	$9,684,301
Population:	1,407
Employees:	
Full Time:	6
Part Time:	2
Salaries Paid:	$173,873

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,836,774	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,305	$548	$381
Revenue Collected During FY 08:	$1,831,054	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,821,411	$5,218,323	$2,340,819
Per Capita Revenue:	$1,301	$721	$564
Per Capita Expenditures:	$1,295	$706	$556
Revenues over (under) Expenditures:	$9,643	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	87.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,600,373	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,137	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,564,091	$1,203,389	$223,442
Total Unrestricted Net Assets:	$282,322	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$287,489**	$7,762,020	$1,837,009
Per Capita Debt:	**$204**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$308,716**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$219**	$1,329	$992
Revenue Collected During FY 08:	**$316,254**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$274,894**	$2,427,439	$1,076,743
Per Capita Revenue:	**$225**	$427	$282
Per Capita Expenditures:	**$195**	$403	$271
Operating Income (loss):	**$41,360**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**127.35%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$350,076**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$249**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Garrett Village

Unit Code: 021/025/32 **County:** DOUGLAS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $66,596

Equalized Assessed Valuation: $495,906

Population: 190

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$46,691	$266,951	$169,639
Per Capita Beginning Fund Balance:	$246	$666	$444
Revenue Collected During FY 08:	$44,221	$254,229	$117,702
Expenditures During FY 08:	$29,528	$232,039	$106,311
Per Capita Revenue:	$233	$581	$283
Per Capita Expenditures:	$155	$540	$267
Revenues over (under) Expenditures:	$14,693	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	206.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$60,884	$280,303	$171,795
Per Capita Ending Fund Balance:	$320	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,678	$37,131	$
Total Unrestricted Net Assets:	$38,206	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$55,366**	$385,902	$36,500
Per Capita Debt:	**$291**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$335,617**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,766**	$2,071	$745
Revenue Collected During FY 08:	**$30,331**	$206,165	$79,162
Expenditures During FY 08:	**$41,680**	$201,484	$88,676
Per Capita Revenue:	**$160**	$520	$198
Per Capita Expenditures:	**$219**	$519	$219
Operating Income (loss):	**-$11,349**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**779.19%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$324,768**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,709**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gays Village

Unit Code: 070/025/32 **County:** MOULTRIE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $43,552

Equalized Assessed Valuation: $1,559,275

Population: 259

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$182,533	$266,951	$169,639
Per Capita Beginning Fund Balance:	$705	$666	$444
Revenue Collected During FY 08:	$48,544	$254,229	$117,702
Expenditures During FY 08:	$34,227	$232,039	$106,311
Per Capita Revenue:	$187	$581	$283
Per Capita Expenditures:	$132	$540	$267
Revenues over (under) Expenditures:	$14,317	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	575.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$196,850	$280,303	$171,795
Per Capita Ending Fund Balance:	$760	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$196,850	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneseo City

Unit Code: 037/055/30 **County:** HENRY

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,162,505
Equalized Assessed Valuation:	$123,689,475
Population:	6,480
Employees:	
Full Time:	69
Part Time:	78
Salaries Paid:	$3,432,095

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,532,931	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$237	$548	$381
Revenue Collected During FY 08:	$3,634,588	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,087,389	$5,218,323	$2,340,819
Per Capita Revenue:	$561	$721	$564
Per Capita Expenditures:	$476	$706	$556
Revenues over (under) Expenditures:	$547,199	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,636,350	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$253	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$412,888	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,447,711	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,665,060**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,109**	$1,174	$528
General Obligation Debt over EAV:	**4.66%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,656,073**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,496**	$1,329	$992
Revenue Collected During FY 08:	**$8,768,437**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,148,833**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,353**	$427	$282
Per Capita Expenditures:	**$1,258**	$403	$271
Operating Income (loss):	**$619,604**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**285.63%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$23,275,677**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,592**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Geneva City

Unit Code: 045/045/30 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$93,411,490
Equalized Assessed Valuation:	$1,040,306,238
Population:	21,901
Employees:	
Full Time:	170
Part Time:	69
Salaries Paid:	$13,615,508

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,778,183	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$218	$548	$381
Revenue Collected During FY 08:	$19,379,828	$5,252,094	$2,318,995
Expenditures During FY 08:	$21,007,268	$5,218,323	$2,340,819
Per Capita Revenue:	$885	$721	$564
Per Capita Expenditures:	$959	$706	$556
Revenues over (under) Expenditures:	-$1,627,440	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,651,478	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$167	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,137,814	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$80,457,861**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,674**	$1,174	$528
General Obligation Debt over EAV:	**2.64%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$73,680,533**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,364**	$1,329	$992
Revenue Collected During FY 08:	**$43,022,190**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$36,420,863**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,964**	$427	$282
Per Capita Expenditures:	**$1,663**	$403	$271
Operating Income (loss):	**$6,601,327**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**219.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$79,943,067**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,650**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Genoa City

Unit Code: 019/020/30 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,799,335

Equalized Assessed Valuation: $97,797,674

Population: 5,374

Employees:

Full Time: 25

Part Time: 31

Salaries Paid: $1,514,671

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,885,542	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$351	$548	$381
Revenue Collected During FY 08:	$3,134,871	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,928,089	$5,218,323	$2,340,819
Per Capita Revenue:	$583	$721	$564
Per Capita Expenditures:	$545	$706	$556
Revenues over (under) Expenditures:	$206,782	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	67.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,967,324	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$366	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,419,213	$1,203,389	$223,442
Total Unrestricted Net Assets:	$706,018	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,130,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$396**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,169,930**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,334**	$1,329	$992
Revenue Collected During FY 08:	**$1,563,206**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,382,092**	$2,427,439	$1,076,743
Per Capita Revenue:	**$291**	$427	$282
Per Capita Expenditures:	**$257**	$403	$271
Operating Income (loss):	**$181,114**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**531.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,351,044**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,368**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Georgetown City

Unit Code: 092/045/30 **County:** VERMILION

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$858,985
Equalized Assessed Valuation:	$20,585,430
Population:	3,628
Employees:	
Full Time:	15
Part Time:	23
Salaries Paid:	$509,053

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,323,784	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$365	$548	$381
Revenue Collected During FY 08:	$1,010,643	$5,252,094	$2,318,995
Expenditures During FY 08:	$850,391	$5,218,323	$2,340,819
Per Capita Revenue:	$279	$721	$564
Per Capita Expenditures:	$234	$706	$556
Revenues over (under) Expenditures:	$160,252	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	166.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,418,928	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$391	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$358,182	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,094,912	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,503,226**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,241**	$1,174	$528
General Obligation Debt over EAV:	**4.54%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,725,238**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,027**	$1,329	$992
Revenue Collected During FY 08:	**$1,094,289**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$891,840**	$2,427,439	$1,076,743
Per Capita Revenue:	**$302**	$427	$282
Per Capita Expenditures:	**$246**	$403	$271
Operating Income (loss):	**$202,449**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**438.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,907,687**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,077**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: German Valley Village

Unit Code: 089/030/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $238,920

Equalized Assessed Valuation: $5,391,335

Population: 480

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: $52,668

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$170,524	$266,951	$169,639
Per Capita Beginning Fund Balance:	$355	$666	$444
Revenue Collected During FY 08:	$153,318	$254,229	$117,702
Expenditures During FY 08:	$176,164	$232,039	$106,311
Per Capita Revenue:	$319	$581	$283
Per Capita Expenditures:	$367	$540	$267
Revenues over (under) Expenditures:	-$22,846	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	83.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	$146,428	$280,303	$171,795
Per Capita Ending Fund Balance:	$305	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,735	$37,131	$
Total Unrestricted Net Assets:	$135,692	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$49,504**	$385,902	$36,500
Per Capita Debt:	**$103**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$109,369**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$228**	$2,071	$745
Revenue Collected During FY 08:	**$95,007**	$206,165	$79,162
Expenditures During FY 08:	**$110,279**	$201,484	$88,676
Per Capita Revenue:	**$198**	$520	$198
Per Capita Expenditures:	**$230**	$519	$219
Operating Income (loss):	**-$15,272**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**215.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$237,097**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$494**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Germantown Village

Unit Code: 014/040/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,007,469

Equalized Assessed Valuation: $14,693,245

Population: 1,118

Employees:

Full Time: 5

Part Time: 13

Salaries Paid: $242,117

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$334,564	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$299	$548	$381
Revenue Collected During FY 08:	$526,873	$5,252,094	$2,318,995
Expenditures During FY 08:	$518,884	$5,218,323	$2,340,819
Per Capita Revenue:	$471	$721	$564
Per Capita Expenditures:	$464	$706	$556
Revenues over (under) Expenditures:	$7,989	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.25%	87.61%	68.63%
Ending Fund Balance for FY 08:	$291,887	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$261	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$159,903	$1,203,389	$223,442
Total Unrestricted Net Assets:	$131,984	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$273,007**	$7,762,020	$1,837,009
Per Capita Debt:	**$244**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,454,640**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,301**	$1,329	$992
Revenue Collected During FY 08:	**$288,939**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$342,261**	$2,427,439	$1,076,743
Per Capita Revenue:	**$258**	$427	$282
Per Capita Expenditures:	**$306**	$403	$271
Operating Income (loss):	**-$53,322**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**431.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,476,984**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,321**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Germantown Hills Village

Unit Code: 102/032/32 **County:** WOODFORD

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,981,770

Equalized Assessed Valuation: $69,774,567

Population: 3,410

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: $245,720

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$429,315	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$126	$548	$381
Revenue Collected During FY 08:	$851,207	$5,252,094	$2,318,995
Expenditures During FY 08:	$852,982	$5,218,323	$2,340,819
Per Capita Revenue:	$250	$721	$564
Per Capita Expenditures:	$250	$706	$556
Revenues over (under) Expenditures:	-$1,775	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	50.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$428,887	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$126	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,917	$1,203,389	$223,442
Total Unrestricted Net Assets:	$414,970	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,414,123**	$7,762,020	$1,837,009
Per Capita Debt:	**$708**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,889,409**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$554**	$1,329	$992
Revenue Collected During FY 08:	**$565,514**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$612,632**	$2,427,439	$1,076,743
Per Capita Revenue:	**$166**	$427	$282
Per Capita Expenditures:	**$180**	$403	$271
Operating Income (loss):	**-$47,118**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**300.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,840,944**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$540**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gibson City

Unit Code: 027/020/30 **County:** FORD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,651,655
Equalized Assessed Valuation:	$37,362,605
Population:	3,373
Employees:	
Full Time:	20
Part Time:	34
Salaries Paid:	$862,015

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,100,977	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$919	$548	$381
Revenue Collected During FY 08:	$2,230,548	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,998,939	$5,218,323	$2,340,819
Per Capita Revenue:	$661	$721	$564
Per Capita Expenditures:	$593	$706	$556
Revenues over (under) Expenditures:	$231,609	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	177.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,544,645	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,051	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$112,127	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,470,059	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$350,274**	$7,762,020	$1,837,009
Per Capita Debt:	**$104**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,458,821**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,025**	$1,329	$992
Revenue Collected During FY 08:	**$728,911**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$692,856**	$2,427,439	$1,076,743
Per Capita Revenue:	**$216**	$427	$282
Per Capita Expenditures:	**$205**	$403	$271
Operating Income (loss):	**$36,055**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**504.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,494,876**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,036**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gifford Village

Unit Code: 010/035/32 **County:** CHAMPAIGN

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$776,490
Equalized Assessed Valuation:	$12,315,070
Population:	1,088
Employees:	
Full Time:	5
Part Time:	8
Salaries Paid:	$138,994

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$112,363	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$103	$548	$381
Revenue Collected During FY 08:	$294,517	$5,252,094	$2,318,995
Expenditures During FY 08:	$287,690	$5,218,323	$2,340,819
Per Capita Revenue:	$271	$721	$564
Per Capita Expenditures:	$264	$706	$556
Revenues over (under) Expenditures:	$6,827	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	$152,190	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$140	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$152,190	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$660,913**	$7,762,020	$1,837,009
Per Capita Debt:	**$607**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$998,234**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$917**	$1,329	$992
Revenue Collected During FY 08:	**$222,818**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$235,027**	$2,427,439	$1,076,743
Per Capita Revenue:	**$205**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**-$12,209**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**405.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$953,025**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$876**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gilberts Village

Unit Code: 045/050/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,367,096
Equalized Assessed Valuation:	$190,158,644
Population:	6,469
Employees:	
Full Time:	21
Part Time:	14
Salaries Paid:	$1,312,580

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,051,524	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$472	$548	$381
Revenue Collected During FY 08:	$3,149,377	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,252,516	$5,218,323	$2,340,819
Per Capita Revenue:	$487	$721	$564
Per Capita Expenditures:	$503	$706	$556
Revenues over (under) Expenditures:	-$103,139	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	90.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,948,385	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$456	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,924,369	$1,203,389	$223,442
Total Unrestricted Net Assets:	$266,989	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$804,398**	$7,762,020	$1,837,009
Per Capita Debt:	**$124**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$21,194,613**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,276**	$1,329	$992
Revenue Collected During FY 08:	**$1,053,895**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,150,021**	$2,427,439	$1,076,743
Per Capita Revenue:	**$163**	$427	$282
Per Capita Expenditures:	**$178**	$403	$271
Operating Income (loss):	**-$96,126**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1834.62%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$21,098,487**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,261**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gillespie City

Unit Code: 056/050/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,738,878
Equalized Assessed Valuation:	$23,611,055
Population:	3,800
Employees:	
Full Time:	25
Part Time:	13
Salaries Paid:	$934,019

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$767,582	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$202	$548	$381
Revenue Collected During FY 08:	$1,665,920	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,744,351	$5,218,323	$2,340,819
Per Capita Revenue:	$438	$721	$564
Per Capita Expenditures:	$459	$706	$556
Revenues over (under) Expenditures:	-$78,431	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	39.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$689,151	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$181	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$483,873	$1,203,389	$223,442
Total Unrestricted Net Assets:	$205,278	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,561,379**	$7,762,020	$1,837,009
Per Capita Debt:	**$937**	$1,174	$528
General Obligation Debt over EAV:	**15.08%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,592,742**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,472**	$1,329	$992
Revenue Collected During FY 08:	**$1,339,581**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,352,819**	$2,427,439	$1,076,743
Per Capita Revenue:	**$353**	$427	$282
Per Capita Expenditures:	**$356**	$403	$271
Operating Income (loss):	**-$13,238**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**412.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,579,504**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,468**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gilman City
Unit Code:	038/055/30
County:	IROQUOIS
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,953,850
Equalized Assessed Valuation:	$21,658,064
Population:	1,900
Employees:	
Full Time:	5
Part Time:	12
Salaries Paid:	$191,143

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$821,400	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$432	$548	$381
Revenue Collected During FY 08:	$1,073,131	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,039,546	$5,218,323	$2,340,819
Per Capita Revenue:	$565	$721	$564
Per Capita Expenditures:	$547	$706	$556
Revenues over (under) Expenditures:	$33,585	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	$685,041	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$361	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$210,070	$1,203,389	$223,442
Total Unrestricted Net Assets:	$474,971	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,420,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$747**	$1,174	$528
General Obligation Debt over EAV:	**6.56%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$330,585**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$174**	$1,329	$992
Revenue Collected During FY 08:	**$306,441**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$345,808**	$2,427,439	$1,076,743
Per Capita Revenue:	**$161**	$427	$282
Per Capita Expenditures:	**$182**	$403	$271
Operating Income (loss):	**-$39,367**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**3.52%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,162**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$6**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Girard City

Unit Code: 056/055/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,856,500
Equalized Assessed Valuation:	$17,734,118
Population:	2,245
Employees:	
Full Time:	14
Part Time:	29
Salaries Paid:	$463,465

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$315,854	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$141	$548	$381
Revenue Collected During FY 08:	$714,736	$5,252,094	$2,318,995
Expenditures During FY 08:	$732,880	$5,218,323	$2,340,819
Per Capita Revenue:	$318	$721	$564
Per Capita Expenditures:	$326	$706	$556
Revenues over (under) Expenditures:	-$18,144	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$318,178	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$142	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$141,471	$1,203,389	$223,442
Total Unrestricted Net Assets:	$126,657	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$647,042**	$7,762,020	$1,837,009
Per Capita Debt:	**$288**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,349,055**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$601**	$1,329	$992
Revenue Collected During FY 08:	**$621,387**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$643,525**	$2,427,439	$1,076,743
Per Capita Revenue:	**$277**	$427	$282
Per Capita Expenditures:	**$287**	$403	$271
Operating Income (loss):	**-$22,138**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**210.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,356,499**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$604**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gladstone Village

Unit Code: 036/015/32 **County:** HENDERSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $169,100

Equalized Assessed Valuation: $1,541,840

Population: 284

Employees:

Full Time:

Part Time: 22

Salaries Paid: $13,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$195,749	$266,951	$169,639
Per Capita Beginning Fund Balance:	$689	$666	$444
Revenue Collected During FY 08:	$98,527	$254,229	$117,702
Expenditures During FY 08:	$132,554	$232,039	$106,311
Per Capita Revenue:	$347	$581	$283
Per Capita Expenditures:	$467	$540	$267
Revenues over (under) Expenditures:	-$34,027	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	115.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$153,122	$280,303	$171,795
Per Capita Ending Fund Balance:	$539	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$36,433	$37,131	$
Total Unrestricted Net Assets:	$116,689	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$425,000**	$385,902	$36,500
Per Capita Debt:	**$1,496**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$388,614**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,368**	$2,071	$745
Revenue Collected During FY 08:	**$46,769**	$206,165	$79,162
Expenditures During FY 08:	**$63,415**	$201,484	$88,676
Per Capita Revenue:	**$165**	$520	$198
Per Capita Expenditures:	**$223**	$519	$219
Operating Income (loss):	**-$16,646**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**600.12%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$380,568**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,340**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glasford Village

Unit Code: 072/040/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $570,000

Equalized Assessed Valuation: $9,965,810

Population: 1,076

Employees:

Full Time: 3

Part Time: 17

Salaries Paid: $150,015

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,149	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$16	$548	$381
Revenue Collected During FY 08:	$331,326	$5,252,094	$2,318,995
Expenditures During FY 08:	$267,564	$5,218,323	$2,340,819
Per Capita Revenue:	$308	$721	$564
Per Capita Expenditures:	$249	$706	$556
Revenues over (under) Expenditures:	$63,762	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	42.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	$114,973	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$107	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$114,973	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$202,466**	$7,762,020	$1,837,009
Per Capita Debt:	**$188**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,265,221**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,176**	$1,329	$992
Revenue Collected During FY 08:	**$284,996**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$295,626**	$2,427,439	$1,076,743
Per Capita Revenue:	**$265**	$427	$282
Per Capita Expenditures:	**$275**	$403	$271
Operating Income (loss):	**-$10,630**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**429.07%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,268,443**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,179**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Glasgow Village

Unit Code: 085/025/32 **County:** SCOTT

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $38,500

Equalized Assessed Valuation: $465,552

Population: 175

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,690	$266,951	$169,639
Per Capita Beginning Fund Balance:	$278	$666	$444
Revenue Collected During FY 08:	$37,538	$254,229	$117,702
Expenditures During FY 08:	$34,079	$232,039	$106,311
Per Capita Revenue:	$215	$581	$283
Per Capita Expenditures:	$195	$540	$267
Revenues over (under) Expenditures:	$3,459	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	153.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$52,149	$280,303	$171,795
Per Capita Ending Fund Balance:	$298	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$53,349	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,117	$385,902	$36,500
Per Capita Debt:	$6	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glen Carbon Village

Unit Code: 057/040/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $24,178,430

Equalized Assessed Valuation: $307,980,163

Population: 11,799

Employees:

Full Time: 65

Part Time: 30

Salaries Paid: $3,551,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,392,431	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$288	$548	$381
Revenue Collected During FY 08:	$8,157,943	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,920,435	$5,218,323	$2,340,819
Per Capita Revenue:	$691	$721	$564
Per Capita Expenditures:	$1,010	$706	$556
Revenues over (under) Expenditures:	-$3,762,492	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	42.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,070,505	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$430	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$372,668	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,940,207	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,336,155**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,639**	$1,174	$528
General Obligation Debt over EAV:	**4.30%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,197,349**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,542**	$1,329	$992
Revenue Collected During FY 08:	**$3,938,483**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,177,502**	$2,427,439	$1,076,743
Per Capita Revenue:	**$334**	$427	$282
Per Capita Expenditures:	**$354**	$403	$271
Operating Income (loss):	**-$239,019**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**427.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,848,130**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,513**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glen Ellyn Village

Unit Code: 022/055/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,917,729
Equalized Assessed Valuation:	$1,388,904,314
Population:	27,167
Employees:	
Full Time:	109
Part Time:	66
Salaries Paid:	$9,090,182

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,468,894	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$533	$420	$380
Revenue Collected During FY 08:	$13,706,614	$47,279,441	$36,812,097
Expenditures During FY 08:	$14,706,162	$46,868,184	$35,335,224
Per Capita Revenue:	$505	$910	$884
Per Capita Expenditures:	$541	$894	$899
Revenues over (under) Expenditures:	-$999,548	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	70.85%	48.74%	43.68%
Ending Fund Balance for FY 08:	$10,419,346	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$384	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,487,369	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$18,300,258	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,408,318**	$74,451,458	$47,444,580
Per Capita Debt:	**$678**	$1,334	$1,078
General Obligation Debt over EAV:	**1.23%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$74,590,439**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,746**	$1,214	$976
Revenue Collected During FY 08:	**$15,589,884**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,148,025**	$16,245,069	$9,219,236
Per Capita Revenue:	**$574**	$312	$227
Per Capita Expenditures:	**$447**	$294	$237
Operating Income (loss):	**$3,441,859**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**639.67%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$77,707,298**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,860**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glencoe Village

Unit Code: 016/205/32 **County:** COOK

Fiscal Year End:	2/28/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,215,783
Equalized Assessed Valuation:	$805,505,398
Population:	8,762
Employees:	
Full Time:	102
Part Time:	161
Salaries Paid:	$8,745,668

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,609,096	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$526	$548	$381
Revenue Collected During FY 08:	$16,541,907	$5,252,094	$2,318,995
Expenditures During FY 08:	$17,165,074	$5,218,323	$2,340,819
Per Capita Revenue:	$1,888	$721	$564
Per Capita Expenditures:	$1,959	$706	$556
Revenues over (under) Expenditures:	-$623,167	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	27.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,670,812	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$533	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$503,862	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,041,779	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,650,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,101**	$1,174	$528
General Obligation Debt over EAV:	**1.20%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,916,138**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$447**	$1,329	$992
Revenue Collected During FY 08:	**$3,307,162**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,109,468**	$2,427,439	$1,076,743
Per Capita Revenue:	**$377**	$427	$282
Per Capita Expenditures:	**$355**	$403	$271
Operating Income (loss):	**$197,694**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**51.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,595,726**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$182**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glendale Heights Village

Unit Code: 022/050/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$48,804,565
Equalized Assessed Valuation:	$834,728,074
Population:	31,765
Employees:	
Full Time:	223
Part Time:	116
Salaries Paid:	$15,137,116

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,062,733	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$695	$420	$380
Revenue Collected During FY 08:	$25,086,442	$47,279,441	$36,812,097
Expenditures During FY 08:	$23,989,321	$46,868,184	$35,335,224
Per Capita Revenue:	$790	$910	$884
Per Capita Expenditures:	$755	$894	$899
Revenues over (under) Expenditures:	$1,097,121	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	89.00%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,350,955	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$672	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,339,556	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$20,906,187	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,222,609**	$74,451,458	$47,444,580
Per Capita Debt:	**$668**	$1,334	$1,078
General Obligation Debt over EAV:	**2.02%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$42,035,892**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,323**	$1,214	$976
Revenue Collected During FY 08:	**$9,804,735**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$10,225,650**	$16,245,069	$9,219,236
Per Capita Revenue:	**$309**	$312	$227
Per Capita Expenditures:	**$322**	$294	$237
Operating Income (loss):	**-$420,915**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**405.04%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$41,418,471**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,304**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glenview Village

Unit Code: 016/210/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $214,193,074

Equalized Assessed Valuation: $2,693,236,118

Population: 44,443

Employees:

Full Time: 319

Part Time: 27

Salaries Paid: $31,825,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,918,342	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$448	$420	$380
Revenue Collected During FY 08:	$77,830,091	$47,279,441	$36,812,097
Expenditures During FY 08:	$78,514,897	$46,868,184	$35,335,224
Per Capita Revenue:	$1,751	$910	$884
Per Capita Expenditures:	$1,767	$894	$899
Revenues over (under) Expenditures:	-$684,806	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	27.19%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,344,834	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$480	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,074,532	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$68,560,085	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$141,188,909**	$74,451,458	$47,444,580
Per Capita Debt:	**$3,177**	$1,334	$1,078
General Obligation Debt over EAV:	**5.18%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$52,487,272**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,181**	$1,214	$976
Revenue Collected During FY 08:	**$19,128,159**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$17,367,319**	$16,245,069	$9,219,236
Per Capita Revenue:	**$430**	$312	$227
Per Capita Expenditures:	**$391**	$294	$237
Operating Income (loss):	**$1,760,840**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**310.70%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$53,960,932**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,214**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Glenwood Village

Unit Code: 016/215/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,409,752
Equalized Assessed Valuation:	$131,770,298
Population:	9,000
Employees:	
Full Time:	52
Part Time:	98
Salaries Paid:	$3,630,836

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,311,474	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$479	$548	$381
Revenue Collected During FY 08:	$10,133,886	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,907,372	$5,218,323	$2,340,819
Per Capita Revenue:	$1,126	$721	$564
Per Capita Expenditures:	$879	$706	$556
Revenues over (under) Expenditures:	$2,226,514	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	77.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,144,989	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$683	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,110,603	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,003,485	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,648,244**	$7,762,020	$1,837,009
Per Capita Debt:	**$961**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,132,991**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$904**	$1,329	$992
Revenue Collected During FY 08:	**$3,215,692**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,442,203**	$2,427,439	$1,076,743
Per Capita Revenue:	**$357**	$427	$282
Per Capita Expenditures:	**$382**	$403	$271
Operating Income (loss):	**-$226,511**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**229.69%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,906,480**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$878**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Godfrey Village

Unit Code: 057/043/32 **County:** MADISON

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $11,642,990

Equalized Assessed Valuation: $315,180,984

Population: 16,581

Employees:

Full Time: 23

Part Time: 109

Salaries Paid: $1,124,697

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,319,626	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$381	$548	$381
Revenue Collected During FY 08:	$5,033,709	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,694,746	$5,218,323	$2,340,819
Per Capita Revenue:	$304	$721	$564
Per Capita Expenditures:	$283	$706	$556
Revenues over (under) Expenditures:	$338,963	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	141.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,658,589	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$402	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$11,490,705	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$617,827**	$7,762,020	$1,837,009
Per Capita Debt:	**$37**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,502,148**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$573**	$1,329	$992
Revenue Collected During FY 08:	**$1,880,383**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,495,527**	$2,427,439	$1,076,743
Per Capita Revenue:	**$113**	$427	$282
Per Capita Expenditures:	**$90**	$403	$271
Operating Income (loss):	**$384,856**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**661.11%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,887,004**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$596**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Godley Village

Unit Code: 099/050/32 **County:** WILL

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $134,195

Equalized Assessed Valuation: $6,134,008

Population: 600

Employees:

Full Time:

Part Time: 2

Salaries Paid: $71,445

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$79,109	$266,951	$169,639
Per Capita Beginning Fund Balance:	$132	$666	$444
Revenue Collected During FY 08:	$165,683	$254,229	$117,702
Expenditures During FY 08:	$171,007	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$285	$540	$267
Revenues over (under) Expenditures:	-$5,324	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	43.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$73,785	$280,303	$171,795
Per Capita Ending Fund Balance:	$123	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$30,859	$37,131	$
Total Unrestricted Net Assets:	$42,926	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golconda City

Unit Code: 076/015/30 **County:** POPE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,481,500

Equalized Assessed Valuation: $5,509,301

Population: 825

Employees:

Full Time: 6

Part Time: 77

Salaries Paid: $119,931

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,668,109	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,022	$666	$444
Revenue Collected During FY 08:	$337,749	$254,229	$117,702
Expenditures During FY 08:	$306,953	$232,039	$106,311
Per Capita Revenue:	$409	$581	$283
Per Capita Expenditures:	$372	$540	$267
Revenues over (under) Expenditures:	$30,796	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	563.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,729,139	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,096	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$532,245	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$524,400**	$385,902	$36,500
Per Capita Debt:	**$636**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,076,362**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,305**	$2,071	$745
Revenue Collected During FY 08:	**$287,325**	$206,165	$79,162
Expenditures During FY 08:	**$271,812**	$201,484	$88,676
Per Capita Revenue:	**$348**	$520	$198
Per Capita Expenditures:	**$329**	$519	$219
Operating Income (loss):	**$15,513**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**401.70%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,091,875**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,323**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golden Village

Unit Code: 001/030/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $178,050

Equalized Assessed Valuation: $4,924,988

Population: 600

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $48,386

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$137,595	$266,951	$169,639
Per Capita Beginning Fund Balance:	$229	$666	$444
Revenue Collected During FY 08:	$140,514	$254,229	$117,702
Expenditures During FY 08:	$124,351	$232,039	$106,311
Per Capita Revenue:	$234	$581	$283
Per Capita Expenditures:	$207	$540	$267
Revenues over (under) Expenditures:	$16,163	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	124.06%	286.45%	165.93%
Ending Fund Balance for FY 08:	$154,272	$280,303	$171,795
Per Capita Ending Fund Balance:	$257	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$154,272	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$709,089	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,182	$2,071	$745
Revenue Collected During FY 08:	$112,850	$206,165	$79,162
Expenditures During FY 08:	$102,246	$201,484	$88,676
Per Capita Revenue:	$188	$520	$198
Per Capita Expenditures:	$170	$519	$219
Operating Income (loss):	$10,604	$4,680	$
Ratio of Retained Earnings to Expenditures:	703.38%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$719,179	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,199	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golden Gate Village

Unit Code: 096/020/32 **County:** WAYNE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $20,500

Equalized Assessed Valuation: $617,381

Population: 100

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,523	$266,951	$169,639
Per Capita Beginning Fund Balance:	$335	$666	$444
Revenue Collected During FY 08:	$18,501	$254,229	$117,702
Expenditures During FY 08:	$20,488	$232,039	$106,311
Per Capita Revenue:	$185	$581	$283
Per Capita Expenditures:	$205	$540	$267
Revenues over (under) Expenditures:	-$1,987	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	153.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	$31,536	$280,303	$171,795
Per Capita Ending Fund Balance:	$315	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$31,536	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Golf Village

Unit Code: 016/220/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,057,246

Equalized Assessed Valuation: $38,159,086

Population: 449

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: $206,595

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$631,564	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,407	$666	$444
Revenue Collected During FY 08:	$674,552	$254,229	$117,702
Expenditures During FY 08:	$613,826	$232,039	$106,311
Per Capita Revenue:	$1,502	$581	$283
Per Capita Expenditures:	$1,367	$540	$267
Revenues over (under) Expenditures:	$60,726	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	81.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$500,325	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,114	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$192,558	$37,131	$
Total Unrestricted Net Assets:	$470,700	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,645,000**	$385,902	$36,500
Per Capita Debt:	**$5,891**	$841	$106
General Obligation Debt over EAV:	**6.93%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$175,851**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$392**	$2,071	$745
Revenue Collected During FY 08:	**$130,313**	$206,165	$79,162
Expenditures During FY 08:	**$139,082**	$201,484	$88,676
Per Capita Revenue:	**$290**	$520	$198
Per Capita Expenditures:	**$310**	$519	$219
Operating Income (loss):	**-$8,769**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-132.74%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$184,620**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$411**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Good Hope Village

Unit Code: 062/030/32 **County:** MCDONOUG

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$169,109
Equalized Assessed Valuation:	$2,537,967
Population:	416
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	$39,589

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$252,048	$266,951	$169,639
Per Capita Beginning Fund Balance:	$606	$666	$444
Revenue Collected During FY 08:	$115,016	$254,229	$117,702
Expenditures During FY 08:	$62,549	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$150	$540	$267
Revenues over (under) Expenditures:	$52,467	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	488.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$305,443	$280,303	$171,795
Per Capita Ending Fund Balance:	$734	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$305,443	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$211,655	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$509	$2,071	$745
Revenue Collected During FY 08:	$102,001	$206,165	$79,162
Expenditures During FY 08:	$83,531	$201,484	$88,676
Per Capita Revenue:	$245	$520	$198
Per Capita Expenditures:	$201	$519	$219
Operating Income (loss):	$18,470	$4,680	$
Ratio of Retained Earnings to Expenditures:	274.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$229,197	$751,204	$341,980
Per Capita Ending Retained Earnings:	$551	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Goodfield Village

Unit Code: 102/035/32 **County:** WOODFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,851,239
Equalized Assessed Valuation:	$17,775,164
Population:	918
Employees:	
Full Time:	3
Part Time:	7
Salaries Paid:	$157,625

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,475,461	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,607	$666	$444
Revenue Collected During FY 08:	$767,242	$254,229	$117,702
Expenditures During FY 08:	$587,156	$232,039	$106,311
Per Capita Revenue:	$836	$581	$283
Per Capita Expenditures:	$640	$540	$267
Revenues over (under) Expenditures:	$180,086	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	276.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,621,629	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,766	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$1,091,132	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,635,000**	$385,902	$36,500
Per Capita Debt:	**$1,781**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,101,509**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,200**	$2,071	$745
Revenue Collected During FY 08:	**$293,415**	$206,165	$79,162
Expenditures During FY 08:	**$315,719**	$201,484	$88,676
Per Capita Revenue:	**$320**	$520	$198
Per Capita Expenditures:	**$344**	$519	$219
Operating Income (loss):	**-$22,304**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**352.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,113,123**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,213**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Goreville Village

Unit Code: 044/025/32 **County:** JOHNSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $939,000

Equalized Assessed Valuation: $7,687,061

Population: 999

Employees:

Full Time: 3

Part Time: 6

Salaries Paid: $181,956

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$256,097	$266,951	$169,639
Per Capita Beginning Fund Balance:	$256	$666	$444
Revenue Collected During FY 08:	$321,585	$254,229	$117,702
Expenditures During FY 08:	$334,193	$232,039	$106,311
Per Capita Revenue:	$322	$581	$283
Per Capita Expenditures:	$335	$540	$267
Revenues over (under) Expenditures:	-$12,608	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	72.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	$243,489	$280,303	$171,795
Per Capita Ending Fund Balance:	$244	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$243,489	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$29,027**	$385,902	$36,500
Per Capita Debt:	**$29**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$445,964**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$446**	$2,071	$745
Revenue Collected During FY 08:	**$273,867**	$206,165	$79,162
Expenditures During FY 08:	**$313,937**	$201,484	$88,676
Per Capita Revenue:	**$274**	$520	$198
Per Capita Expenditures:	**$314**	$519	$219
Operating Income (loss):	**-$40,070**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**129.29%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$405,894**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$406**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gorham Village

Unit Code: 039/040/32 **County:** JACKSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $66,962

Equalized Assessed Valuation: $735,792

Population: 256

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $79,996

Blended Component Units

Number Submitted = 1

Sanitary District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,956	$266,951	$169,639
Per Capita Beginning Fund Balance:	$148	$666	$444
Revenue Collected During FY 08:	$96,737	$254,229	$117,702
Expenditures During FY 08:	$118,919	$232,039	$106,311
Per Capita Revenue:	$378	$581	$283
Per Capita Expenditures:	$465	$540	$267
Revenues over (under) Expenditures:	-$22,182	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	20.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$24,684	$280,303	$171,795
Per Capita Ending Fund Balance:	$96	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,307	$37,131	$
Total Unrestricted Net Assets:	$10,165	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$363,818**	$385,902	$36,500
Per Capita Debt:	**$1,421**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,977,309**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$7,724**	$2,071	$745
Revenue Collected During FY 08:	**$181,112**	$206,165	$79,162
Expenditures During FY 08:	**$272,000**	$201,484	$88,676
Per Capita Revenue:	**$707**	$520	$198
Per Capita Expenditures:	**$1,063**	$519	$219
Operating Income (loss):	**-$90,888**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**690.26%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,877,511**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$7,334**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grafton City

Unit Code: 042/025/30 **County:** JERSEY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,466,840
Equalized Assessed Valuation:	$17,549,778
Population:	609
Employees:	
Full Time:	11
Part Time:	16
Salaries Paid:	$411,341

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$93,862	$266,951	$169,639
Per Capita Beginning Fund Balance:	$154	$666	$444
Revenue Collected During FY 08:	$518,128	$254,229	$117,702
Expenditures During FY 08:	$1,011,672	$232,039	$106,311
Per Capita Revenue:	$851	$581	$283
Per Capita Expenditures:	$1,661	$540	$267
Revenues over (under) Expenditures:	-$493,544	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	16.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$166,007	$280,303	$171,795
Per Capita Ending Fund Balance:	$273	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,226	$37,131	$
Total Unrestricted Net Assets:	$265,154	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,432,247**	$385,902	$36,500
Per Capita Debt:	**$3,994**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,816,122**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$7,908**	$2,071	$745
Revenue Collected During FY 08:	**$765,525**	$206,165	$79,162
Expenditures During FY 08:	**$615,527**	$201,484	$88,676
Per Capita Revenue:	**$1,257**	$520	$198
Per Capita Expenditures:	**$1,011**	$519	$219
Operating Income (loss):	**$149,998**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**800.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$4,928,885**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$8,093**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Grand Ridge Village

Unit Code: 050/025/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $571,079

Equalized Assessed Valuation: $8,721,384

Population: 560

Employees:

Full Time:

Part Time: 15

Salaries Paid: $51,956

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$836,821	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,494	$666	$444
Revenue Collected During FY 08:	$195,027	$254,229	$117,702
Expenditures During FY 08:	$181,911	$232,039	$106,311
Per Capita Revenue:	$348	$581	$283
Per Capita Expenditures:	$325	$540	$267
Revenues over (under) Expenditures:	$13,116	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	467.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	$849,937	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,518	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$9,098	$2,724	$
Total Unreserved Funds:	$840,839	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$59,435	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$106	$2,071	$745
Revenue Collected During FY 08:	$95,070	$206,165	$79,162
Expenditures During FY 08:	$121,692	$201,484	$88,676
Per Capita Revenue:	$170	$520	$198
Per Capita Expenditures:	$217	$519	$219
Operating Income (loss):	-$26,622	$4,680	$
Ratio of Retained Earnings to Expenditures:	26.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$32,813	$751,204	$341,980
Per Capita Ending Retained Earnings:	$59	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grandview Village

Unit Code: 083/050/32 **County:** SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $871,309

Equalized Assessed Valuation: $10,768,711

Population: 1,600

Employees:

Full Time: 15

Part Time: 5

Salaries Paid: $257,587

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,072	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$12	$548	$381
Revenue Collected During FY 08:	$512,791	$5,252,094	$2,318,995
Expenditures During FY 08:	$436,283	$5,218,323	$2,340,819
Per Capita Revenue:	$320	$721	$564
Per Capita Expenditures:	$273	$706	$556
Revenues over (under) Expenditures:	$76,508	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	21.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	$95,580	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$60	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,263	$1,203,389	$223,442
Total Unrestricted Net Assets:	$32,317	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$93,883	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$59	$1,329	$992
Revenue Collected During FY 08:	$318,361	$2,601,339	$1,061,685
Expenditures During FY 08:	$287,465	$2,427,439	$1,076,743
Per Capita Revenue:	$199	$427	$282
Per Capita Expenditures:	$180	$403	$271
Operating Income (loss):	$30,896	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	43.41%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$124,779	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$78	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Granite City City

Unit Code: 057/045/30 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$41,266,702
Equalized Assessed Valuation:	$382,180,918
Population:	30,796
Employees:	
Full Time:	211
Part Time:	30
Salaries Paid:	$13,026,767

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,578,487	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$473	$420	$380
Revenue Collected During FY 08:	$31,619,034	$47,279,441	$36,812,097
Expenditures During FY 08:	$32,604,730	$46,868,184	$35,335,224
Per Capita Revenue:	$1,027	$910	$884
Per Capita Expenditures:	$1,059	$894	$899
Revenues over (under) Expenditures:	-$985,696	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	41.44%	48.74%	43.68%
Ending Fund Balance for FY 08:	$13,510,292	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$439	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$311,433	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$3,240,316	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,545,011**	$74,451,458	$47,444,580
Per Capita Debt:	**$440**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,452,383**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$502**	$1,214	$976
Revenue Collected During FY 08:	**$6,324,701**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,204,563**	$16,245,069	$9,219,236
Per Capita Revenue:	**$205**	$312	$227
Per Capita Expenditures:	**$201**	$294	$237
Operating Income (loss):	**$120,138**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**250.98%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$15,572,521**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$506**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grant Park Village

Unit Code: 046/045/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$947,142
Equalized Assessed Valuation:	$25,721,534
Population:	1,630
Employees:	
Full Time:	7
Part Time:	9
Salaries Paid:	$458,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$6,560	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$4	$548	$381
Revenue Collected During FY 08:	$965,364	$5,252,094	$2,318,995
Expenditures During FY 08:	$996,180	$5,218,323	$2,340,819
Per Capita Revenue:	$592	$721	$564
Per Capita Expenditures:	$611	$706	$556
Revenues over (under) Expenditures:	-$30,816	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	1.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,624	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$7	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$96,056	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$85,432	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$166,179**	$7,762,020	$1,837,009
Per Capita Debt:	**$102**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,071,318**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$657**	$1,329	$992
Revenue Collected During FY 08:	**$93,291**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$174,405**	$2,427,439	$1,076,743
Per Capita Revenue:	**$57**	$427	$282
Per Capita Expenditures:	**$107**	$403	$271
Operating Income (loss):	**-$81,114**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**540.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$942,204**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$578**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Granville Village

Unit Code: 078/010/32 **County:** PUTNAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,319,266

Equalized Assessed Valuation: $18,278,075

Population: 1,414

Employees:

Full Time: 4

Part Time: 23

Salaries Paid: $243,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$47,371	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$34	$548	$381
Revenue Collected During FY 08:	$520,070	$5,252,094	$2,318,995
Expenditures During FY 08:	$504,702	$5,218,323	$2,340,819
Per Capita Revenue:	$368	$721	$564
Per Capita Expenditures:	$357	$706	$556
Revenues over (under) Expenditures:	$15,368	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	12.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$62,739	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$44	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,409	$1,203,389	$223,442
Total Unrestricted Net Assets:	$22,330	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,234,216**	$7,762,020	$1,837,009
Per Capita Debt:	**$873**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,781,152**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,260**	$1,329	$992
Revenue Collected During FY 08:	**$566,386**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$346,267**	$2,427,439	$1,076,743
Per Capita Revenue:	**$401**	$427	$282
Per Capita Expenditures:	**$245**	$403	$271
Operating Income (loss):	**$220,119**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**557.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,931,271**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,366**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grayslake Village

Unit Code: 049/030/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $67,017,934

Equalized Assessed Valuation: $662,373,218

Population: 21,624

Employees:

Full Time: 60

Part Time: 80

Salaries Paid: $4,845,288

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,106,061	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$375	$548	$381
Revenue Collected During FY 08:	$8,199,436	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,721,214	$5,218,323	$2,340,819
Per Capita Revenue:	$379	$721	$564
Per Capita Expenditures:	$403	$706	$556
Revenues over (under) Expenditures:	-$521,778	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,412,074	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$297	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$979,584	$1,203,389	$223,442
Total Unrestricted Net Assets:	$17,654,928	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$495,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$23**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$46,778,960**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,163**	$1,329	$992
Revenue Collected During FY 08:	**$7,050,218**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,687,438**	$2,427,439	$1,076,743
Per Capita Revenue:	**$326**	$427	$282
Per Capita Expenditures:	**$309**	$403	$271
Operating Income (loss):	**$362,780**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**700.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$46,819,996**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,165**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Grayville City

Unit Code: 097/027/30 **County:** White

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,688,613

Equalized Assessed Valuation: $7,636,564

Population: 2,043

Employees:

Full Time: 17

Part Time: 23

Salaries Paid: $665,220

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,992,731	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,444	$548	$381
Revenue Collected During FY 08:	$1,171,186	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,135,832	$5,218,323	$2,340,819
Per Capita Revenue:	$573	$721	$564
Per Capita Expenditures:	$556	$706	$556
Revenues over (under) Expenditures:	$35,354	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	413.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,696,943	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,299	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$787,435	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$6,467,502	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$3,166	$1,329	$992
Revenue Collected During FY 08:	$1,685,140	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,789,710	$2,427,439	$1,076,743
Per Capita Revenue:	$825	$427	$282
Per Capita Expenditures:	$876	$403	$271
Operating Income (loss):	-$104,570	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	355.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$6,362,932	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$3,115	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Green Oaks Village

Unit Code: 049/035/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,803,149

Equalized Assessed Valuation: $318,157,517

Population: 3,572

Employees:

Full Time: 2

Part Time: 1

Salaries Paid: $112,352

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,278,563	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,478	$548	$381
Revenue Collected During FY 08:	$1,668,993	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,185,069	$5,218,323	$2,340,819
Per Capita Revenue:	$467	$721	$564
Per Capita Expenditures:	$332	$706	$556
Revenues over (under) Expenditures:	$483,924	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	482.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,721,388	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,602	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$394,383	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,813,813	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,620,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,013**	$1,174	$528
General Obligation Debt over EAV:	**1.14%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,440,927**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$683**	$1,329	$992
Revenue Collected During FY 08:	**$613,802**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$419,127**	$2,427,439	$1,076,743
Per Capita Revenue:	**$172**	$427	$282
Per Capita Expenditures:	**$117**	$403	$271
Operating Income (loss):	**$194,675**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**628.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,635,602**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$738**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Green Valley Village

Unit Code: 090/035/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $403,680

Equalized Assessed Valuation: $6,729,183

Population: 728

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $94,320

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$208,902	$266,951	$169,639
Per Capita Beginning Fund Balance:	$287	$666	$444
Revenue Collected During FY 08:	$202,877	$254,229	$117,702
Expenditures During FY 08:	$239,463	$232,039	$106,311
Per Capita Revenue:	$279	$581	$283
Per Capita Expenditures:	$329	$540	$267
Revenues over (under) Expenditures:	-$36,586	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	76.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	$182,369	$280,303	$171,795
Per Capita Ending Fund Balance:	$251	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,099	$37,131	$
Total Unrestricted Net Assets:	$181,270	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$190,000**	$385,902	$36,500
Per Capita Debt:	**$261**	$841	$106
General Obligation Debt over EAV:	**2.82%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,254,963**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,724**	$2,071	$745
Revenue Collected During FY 08:	**$132,355**	$206,165	$79,162
Expenditures During FY 08:	**$159,761**	$201,484	$88,676
Per Capita Revenue:	**$182**	$520	$198
Per Capita Expenditures:	**$219**	$519	$219
Operating Income (loss):	**-$27,406**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**768.37%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,227,557**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,686**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenfield City

Unit Code: 031/020/30 **County:** GREENE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$966,425
Equalized Assessed Valuation:	$7,538,848
Population:	1,113
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	$248,394

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$522,706	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$470	$548	$381
Revenue Collected During FY 08:	$579,505	$5,252,094	$2,318,995
Expenditures During FY 08:	$487,788	$5,218,323	$2,340,819
Per Capita Revenue:	$521	$721	$564
Per Capita Expenditures:	$438	$706	$556
Revenues over (under) Expenditures:	$91,717	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	135.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$661,109	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$594	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,709	$1,203,389	$223,442
Total Unrestricted Net Assets:	$637,381	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,039,273	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$934	$1,329	$992
Revenue Collected During FY 08:	$243,871	$2,601,339	$1,061,685
Expenditures During FY 08:	$190,978	$2,427,439	$1,076,743
Per Capita Revenue:	$219	$427	$282
Per Capita Expenditures:	$172	$403	$271
Operating Income (loss):	$52,893	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	547.43%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,045,480	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$939	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenup Village

Unit Code: 018/010/32 **County:** CUMBERLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,672,160

Equalized Assessed Valuation: $13,180,178

Population: 1,532

Employees:

Full Time: 12

Part Time: 10

Salaries Paid: $448,015

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$731,620	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$478	$548	$381
Revenue Collected During FY 08:	$749,411	$5,252,094	$2,318,995
Expenditures During FY 08:	$680,072	$5,218,323	$2,340,819
Per Capita Revenue:	$489	$721	$564
Per Capita Expenditures:	$444	$706	$556
Revenues over (under) Expenditures:	$69,339	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	132.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$900,319	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$588	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$465,184	$1,203,389	$223,442
Total Unrestricted Net Assets:	$665,585	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$755,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$493**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,762,737**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,762**	$1,329	$992
Revenue Collected During FY 08:	**$2,608,769**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,372,962**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,703**	$427	$282
Per Capita Expenditures:	**$1,549**	$403	$271
Operating Income (loss):	**$235,807**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**248.60%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,899,184**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,851**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Greenview Village

Unit Code: 065/015/32 **County:** MENARD

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $444,146

Equalized Assessed Valuation: $7,080,662

Population: 850

Employees:

Full Time: 3

Part Time: 10

Salaries Paid: $131,814

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$465,257	$266,951	$169,639
Per Capita Beginning Fund Balance:	$547	$666	$444
Revenue Collected During FY 08:	$215,277	$254,229	$117,702
Expenditures During FY 08:	$214,906	$232,039	$106,311
Per Capita Revenue:	$253	$581	$283
Per Capita Expenditures:	$253	$540	$267
Revenues over (under) Expenditures:	$371	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	216.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$465,628	$280,303	$171,795
Per Capita Ending Fund Balance:	$548	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$109,113	$37,131	$
Total Unrestricted Net Assets:	$111,594	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$442,975	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$521	$2,071	$745
Revenue Collected During FY 08:	$90,330	$206,165	$79,162
Expenditures During FY 08:	$120,031	$201,484	$88,676
Per Capita Revenue:	$106	$520	$198
Per Capita Expenditures:	$141	$519	$219
Operating Income (loss):	-$29,701	$4,680	$
Ratio of Retained Earnings to Expenditures:	344.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$413,274	$751,204	$341,980
Per Capita Ending Retained Earnings:	$486	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Greenville City

Unit Code: 003/010/30 **County:** BOND

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $27,263,897

Equalized Assessed Valuation: $57,343,423

Population: 7,163

Employees:

Full Time: 43

Part Time: 12

Salaries Paid: $1,905,291

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,654,083	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$650	$548	$381
Revenue Collected During FY 08:	$4,004,847	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,028,014	$5,218,323	$2,340,819
Per Capita Revenue:	$559	$721	$564
Per Capita Expenditures:	$562	$706	$556
Revenues over (under) Expenditures:	-$23,167	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	116.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,689,902	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$655	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,701,463	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,792,277**	$7,762,020	$1,837,009
Per Capita Debt:	**$809**	$1,174	$528
General Obligation Debt over EAV:	**7.32%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,514,524**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,468**	$1,329	$992
Revenue Collected During FY 08:	**$3,308,007**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,416,258**	$2,427,439	$1,076,743
Per Capita Revenue:	**$462**	$427	$282
Per Capita Expenditures:	**$337**	$403	$271
Operating Income (loss):	**$891,749**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**470.89%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,377,850**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,588**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Gridley Village

Unit Code: 064/065/32 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$716,181
Equalized Assessed Valuation:	$18,693,862
Population:	1,430
Employees:	
Full Time:	1
Part Time:	31
Salaries Paid:	$131,424

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$247,412	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$173	$548	$381
Revenue Collected During FY 08:	$507,290	$5,252,094	$2,318,995
Expenditures During FY 08:	$315,622	$5,218,323	$2,340,819
Per Capita Revenue:	$355	$721	$564
Per Capita Expenditures:	$221	$706	$556
Revenues over (under) Expenditures:	$191,668	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	136.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	$432,032	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$302	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$432,032	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$385,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$269**	$1,174	$528
General Obligation Debt over EAV:	**2.06%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,429,331**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,000**	$1,329	$992
Revenue Collected During FY 08:	**$327,408**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$318,158**	$2,427,439	$1,076,743
Per Capita Revenue:	**$229**	$427	$282
Per Capita Expenditures:	**$222**	$403	$271
Operating Income (loss):	**$9,250**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**454.37%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,445,629**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,011**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Griggsville City

Unit Code: 075/035/30 **County:** PIKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,593,450
Equalized Assessed Valuation:	$7,488,708
Population:	1,300
Employees:	
Full Time:	5
Part Time:	17
Salaries Paid:	$134,264

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$260,037	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$200	$548	$381
Revenue Collected During FY 08:	$835,680	$5,252,094	$2,318,995
Expenditures During FY 08:	$875,316	$5,218,323	$2,340,819
Per Capita Revenue:	$643	$721	$564
Per Capita Expenditures:	$673	$706	$556
Revenues over (under) Expenditures:	-$39,636	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	27.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	$242,886	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$187	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$242,887	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$248,785**	$7,762,020	$1,837,009
Per Capita Debt:	**$191**	$1,174	$528
General Obligation Debt over EAV:	**1.84%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,386,212**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,066**	$1,329	$992
Revenue Collected During FY 08:	**$397,723**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$282,930**	$2,427,439	$1,076,743
Per Capita Revenue:	**$306**	$427	$282
Per Capita Expenditures:	**$218**	$403	$271
Operating Income (loss):	**$114,793**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**582.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,648,520**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,268**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Gurnee Village

Unit Code: 049/040/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,558,949
Equalized Assessed Valuation:	$1,336,439,067
Population:	31,536
Employees:	
Full Time:	229
Part Time:	30
Salaries Paid:	$15,935,989

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,884,521	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$757	$420	$380
Revenue Collected During FY 08:	$34,276,674	$47,279,441	$36,812,097
Expenditures During FY 08:	$29,698,775	$46,868,184	$35,335,224
Per Capita Revenue:	$1,087	$910	$884
Per Capita Expenditures:	$942	$894	$899
Revenues over (under) Expenditures:	$4,577,899	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	90.19%	48.74%	43.68%
Ending Fund Balance for FY 08:	$26,784,545	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$849	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,342,982	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$29,990,797	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,864,896**	$74,451,458	$47,444,580
Per Capita Debt:	**$376**	$1,334	$1,078
General Obligation Debt over EAV:	**0.77%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$68,577,238**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,175**	$1,214	$976
Revenue Collected During FY 08:	**$5,938,408**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,318,876**	$16,245,069	$9,219,236
Per Capita Revenue:	**$188**	$312	$227
Per Capita Expenditures:	**$200**	$294	$237
Operating Income (loss):	**-$380,468**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1070.93%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$67,670,770**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,146**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hainesville Village

Unit Code: 049/045/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,278,550

Equalized Assessed Valuation: $87,855,893

Population: 3,444

Employees:

Full Time: 5

Part Time: 22

Salaries Paid: $236,386

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,791,406	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$520	$548	$381
Revenue Collected During FY 08:	$1,864,185	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,354,889	$5,218,323	$2,340,819
Per Capita Revenue:	$541	$721	$564
Per Capita Expenditures:	$393	$706	$556
Revenues over (under) Expenditures:	$509,296	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	169.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,300,702	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$668	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,000,643	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,910,210	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$12,508,003	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$3,632	$1,329	$992
Revenue Collected During FY 08:	$889,281	$2,601,339	$1,061,685
Expenditures During FY 08:	$913,110	$2,427,439	$1,076,743
Per Capita Revenue:	$258	$427	$282
Per Capita Expenditures:	$265	$403	$271
Operating Income (loss):	-$23,829	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	1367.21%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$12,484,174	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$3,625	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hamburg Village

Unit Code: 007/020/32 **County:** CALHOUN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$40,000
Equalized Assessed Valuation:	$1,250,180
Population:	150
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$3,175

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$50,354	$266,951	$169,639
Per Capita Beginning Fund Balance:	$336	$666	$444
Revenue Collected During FY 08:	$29,349	$254,229	$117,702
Expenditures During FY 08:	$17,371	$232,039	$106,311
Per Capita Revenue:	$196	$581	$283
Per Capita Expenditures:	$116	$540	$267
Revenues over (under) Expenditures:	$11,978	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	358.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$62,332	$280,303	$171,795
Per Capita Ending Fund Balance:	$416	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$14,426	$2,724	$
Total Unreserved Funds:	$47,906	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hamel Village

Unit Code: 057/055/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,080,600

Equalized Assessed Valuation: $17,302,440

Population: 570

Employees:

Full Time: 5

Part Time: 6

Salaries Paid: $213,295

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$377,199	$266,951	$169,639
Per Capita Beginning Fund Balance:	$662	$666	$444
Revenue Collected During FY 08:	$486,570	$254,229	$117,702
Expenditures During FY 08:	$453,860	$232,039	$106,311
Per Capita Revenue:	$854	$581	$283
Per Capita Expenditures:	$796	$540	$267
Revenues over (under) Expenditures:	$32,710	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	94.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$430,266	$280,303	$171,795
Per Capita Ending Fund Balance:	$755	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$430,266	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,171,900	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,056	$2,071	$745
Revenue Collected During FY 08:	$404,167	$206,165	$79,162
Expenditures During FY 08:	$274,515	$201,484	$88,676
Per Capita Revenue:	$709	$520	$198
Per Capita Expenditures:	$482	$519	$219
Operating Income (loss):	$129,652	$4,680	$
Ratio of Retained Earnings to Expenditures:	466.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,281,195	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,248	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hamilton City

Unit Code: 034/050/30 **County:** HANCOCK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,804,389
Equalized Assessed Valuation:	$38,759,715
Population:	3,029
Employees:	
Full Time:	13
Part Time:	48
Salaries Paid:	$533,030

Blended Component Units

Number Submitted = 1

Hamilton Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,384,419	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$457	$548	$381
Revenue Collected During FY 08:	$1,125,908	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,095,563	$5,218,323	$2,340,819
Per Capita Revenue:	$372	$721	$564
Per Capita Expenditures:	$362	$706	$556
Revenues over (under) Expenditures:	$30,345	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	$782,225	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$258	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,009	$1,203,389	$223,442
Total Unrestricted Net Assets:	$681,607	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,146,188**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,039**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,391,904**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$790**	$1,329	$992
Revenue Collected During FY 08:	**$777,481**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$858,385**	$2,427,439	$1,076,743
Per Capita Revenue:	**$257**	$427	$282
Per Capita Expenditures:	**$283**	$403	$271
Operating Income (loss):	**-$80,904**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**382.05%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,279,501**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,083**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hammond Village

Unit Code: 074/035/32 **County:** PIATT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,023,800

Equalized Assessed Valuation: $4,144,686

Population: 527

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: $55,702

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$51,955	$266,951	$169,639
Per Capita Beginning Fund Balance:	$99	$666	$444
Revenue Collected During FY 08:	$140,282	$254,229	$117,702
Expenditures During FY 08:	$109,028	$232,039	$106,311
Per Capita Revenue:	$266	$581	$283
Per Capita Expenditures:	$207	$540	$267
Revenues over (under) Expenditures:	$31,254	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	76.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$83,209	$280,303	$171,795
Per Capita Ending Fund Balance:	$158	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$69,920	$37,131	$
Total Unrestricted Net Assets:	-$37,711	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$51,000**	$385,902	$36,500
Per Capita Debt:	**$97**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$244,678**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$464**	$2,071	$745
Revenue Collected During FY 08:	**$78,145**	$206,165	$79,162
Expenditures During FY 08:	**$180,184**	$201,484	$88,676
Per Capita Revenue:	**$148**	$520	$198
Per Capita Expenditures:	**$342**	$519	$219
Operating Income (loss):	**-$102,039**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**79.16%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$142,639**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$271**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hampshire Village

Unit Code: 045/055/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$26,883,398
Equalized Assessed Valuation:	$171,620,628
Population:	4,698
Employees:	
Full Time:	18
Part Time:	4
Salaries Paid:	$1,195,456

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,239,450	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$477	$548	$381
Revenue Collected During FY 08:	$3,438,551	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,508,118	$5,218,323	$2,340,819
Per Capita Revenue:	$732	$721	$564
Per Capita Expenditures:	$747	$706	$556
Revenues over (under) Expenditures:	-$69,567	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,062,423	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$439	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,368,901	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$17,753,577	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,038,687**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,755**	$1,174	$528
General Obligation Debt over EAV:	**11.64%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$23,185,556**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,935**	$1,329	$992
Revenue Collected During FY 08:	**$16,932,857**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,790,372**	$2,427,439	$1,076,743
Per Capita Revenue:	**$3,604**	$427	$282
Per Capita Expenditures:	**$594**	$403	$271
Operating Income (loss):	**$14,142,485**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1335.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$37,254,781**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$7,930**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hampton Village

Unit Code: 081/035/32 **County:** ROCK ISLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,476,702

Equalized Assessed Valuation: $17,112,811

Population: 1,624

Employees:

Full Time: 7

Part Time: 15

Salaries Paid: $321,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,064,971	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$656	$548	$381
Revenue Collected During FY 08:	$1,948,517	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,685,663	$5,218,323	$2,340,819
Per Capita Revenue:	$1,200	$721	$564
Per Capita Expenditures:	$1,038	$706	$556
Revenues over (under) Expenditures:	$262,854	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	77.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,312,697	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$808	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$95,577	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,215,023	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$718,812**	$7,762,020	$1,837,009
Per Capita Debt:	**$443**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$199,459**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$123**	$1,329	$992
Revenue Collected During FY 08:	**$574,462**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$426,853**	$2,427,439	$1,076,743
Per Capita Revenue:	**$354**	$427	$282
Per Capita Expenditures:	**$263**	$403	$271
Operating Income (loss):	**$147,609**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**93.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$397,984**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$245**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hanaford Village

Unit Code: 028/030/32 **County:** FRANKLIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $298,845

Equalized Assessed Valuation: $600,791

Population: 320

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $38,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$55,876	$266,951	$169,639
Per Capita Beginning Fund Balance:	$175	$666	$444
Revenue Collected During FY 08:	$51,900	$254,229	$117,702
Expenditures During FY 08:	$56,389	$232,039	$106,311
Per Capita Revenue:	$162	$581	$283
Per Capita Expenditures:	$176	$540	$267
Revenues over (under) Expenditures:	-$4,489	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	91.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$51,387	$280,303	$171,795
Per Capita Ending Fund Balance:	$161	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$18,966	$2,724	$
Total Unreserved Funds:	$32,421	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$359,429**	$385,902	$36,500
Per Capita Debt:	**$1,123**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$550,876**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,721**	$2,071	$745
Revenue Collected During FY 08:	**$162,559**	$206,165	$79,162
Expenditures During FY 08:	**$218,003**	$201,484	$88,676
Per Capita Revenue:	**$508**	$520	$198
Per Capita Expenditures:	**$681**	$519	$219
Operating Income (loss):	**-$55,444**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**227.26%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$495,432**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,548**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hanna City Village

Unit Code: 072/045/32 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$890,076
Equalized Assessed Valuation:	$14,947,950
Population:	1,013
Employees:	
Full Time:	5
Part Time:	14
Salaries Paid:	$157,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$188,267	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$186	$548	$381
Revenue Collected During FY 08:	$657,658	$5,252,094	$2,318,995
Expenditures During FY 08:	$511,095	$5,218,323	$2,340,819
Per Capita Revenue:	$649	$721	$564
Per Capita Expenditures:	$505	$706	$556
Revenues over (under) Expenditures:	$146,563	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	64.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	$328,830	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$325	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$58,862	$1,203,389	$223,442
Total Unrestricted Net Assets:	$269,968	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$249,201**	$7,762,020	$1,837,009
Per Capita Debt:	**$246**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,339,423**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,322**	$1,329	$992
Revenue Collected During FY 08:	**$399,678**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$423,927**	$2,427,439	$1,076,743
Per Capita Revenue:	**$395**	$427	$282
Per Capita Expenditures:	**$418**	$403	$271
Operating Income (loss):	**-$24,249**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**311.65%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,321,174**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,304**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hanover Village

Unit Code: 043/030/32 **County:** JO DAVIESS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,596,485

Equalized Assessed Valuation: $7,262,832

Population: 836

Employees:

Full Time: 5

Part Time: 4

Salaries Paid: $174,003

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$335,804	$266,951	$169,639
Per Capita Beginning Fund Balance:	$402	$666	$444
Revenue Collected During FY 08:	$323,822	$254,229	$117,702
Expenditures During FY 08:	$333,109	$232,039	$106,311
Per Capita Revenue:	$387	$581	$283
Per Capita Expenditures:	$398	$540	$267
Revenues over (under) Expenditures:	-$9,287	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	98.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$326,517	$280,303	$171,795
Per Capita Ending Fund Balance:	$391	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,229	$37,131	$
Total Unrestricted Net Assets:	$256,175	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,256,972	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,504	$2,071	$745
Revenue Collected During FY 08:	$679,426	$206,165	$79,162
Expenditures During FY 08:	$537,127	$201,484	$88,676
Per Capita Revenue:	$813	$520	$198
Per Capita Expenditures:	$642	$519	$219
Operating Income (loss):	$142,299	$4,680	$
Ratio of Retained Earnings to Expenditures:	260.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,399,271	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,674	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hanover Park Village

Unit Code: 016/225/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,291,825
Equalized Assessed Valuation:	$746,188,021
Population:	38,278
Employees:	
Full Time:	193
Part Time:	60
Salaries Paid:	$14,966,087

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,644,453	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$356	$420	$380
Revenue Collected During FY 08:	$23,499,079	$47,279,441	$36,812,097
Expenditures During FY 08:	$22,035,703	$46,868,184	$35,335,224
Per Capita Revenue:	$614	$910	$884
Per Capita Expenditures:	$576	$894	$899
Revenues over (under) Expenditures:	$1,463,376	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	57.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,745,519	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$333	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,146,860	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$12,336,999	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,084,397**	$74,451,458	$47,444,580
Per Capita Debt:	**$472**	$1,334	$1,078
General Obligation Debt over EAV:	**1.49%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$29,568,861**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$772**	$1,214	$976
Revenue Collected During FY 08:	**$8,026,860**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,720,977**	$16,245,069	$9,219,236
Per Capita Revenue:	**$210**	$312	$227
Per Capita Expenditures:	**$202**	$294	$237
Operating Income (loss):	**$305,883**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**396.67%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$30,626,920**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$800**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hardin Village

Unit Code: 007/025/32 **County:** CALHOUN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $525,000

Equalized Assessed Valuation: $11,567,842

Population: 959

Employees:

Full Time: 4

Part Time: 9

Salaries Paid: $164,286

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,104,365	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,152	$666	$444
Revenue Collected During FY 08:	$417,913	$254,229	$117,702
Expenditures During FY 08:	$336,308	$232,039	$106,311
Per Capita Revenue:	$436	$581	$283
Per Capita Expenditures:	$351	$540	$267
Revenues over (under) Expenditures:	$81,605	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	352.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,185,970	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,237	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$1,185,970	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,393,127	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,495	$2,071	$745
Revenue Collected During FY 08:	$105,408	$206,165	$79,162
Expenditures During FY 08:	$151,350	$201,484	$88,676
Per Capita Revenue:	$110	$520	$198
Per Capita Expenditures:	$158	$519	$219
Operating Income (loss):	-$45,942	$4,680	$
Ratio of Retained Earnings to Expenditures:	1550.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$2,347,185	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,448	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harrisburg City

Unit Code: 082/025/30 **County:** SALINE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,202,138
Equalized Assessed Valuation:	$52,554,038
Population:	9,638
Employees:	
Full Time:	59
Part Time:	16
Salaries Paid:	$2,987,181

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,059,133	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$421	$548	$381
Revenue Collected During FY 08:	$5,146,528	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,474,373	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$464	$706	$556
Revenues over (under) Expenditures:	$672,155	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	106.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,767,492	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$495	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,469,696	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,347,057	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,967,161**	$7,762,020	$1,837,009
Per Capita Debt:	**$308**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,830,500**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,124**	$1,329	$992
Revenue Collected During FY 08:	**$3,074,841**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,274,112**	$2,427,439	$1,076,743
Per Capita Revenue:	**$319**	$427	$282
Per Capita Expenditures:	**$340**	$403	$271
Operating Income (loss):	**-$199,271**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**324.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,631,229**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,103**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harristown Village
Unit Code:	055/030/32
County:	MACON
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$667,602
Equalized Assessed Valuation:	$13,065,666
Population:	1,241
Employees:	
Full Time:	1
Part Time:	24
Salaries Paid:	$115,148

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,069,590	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$862	$548	$381
Revenue Collected During FY 08:	$311,725	$5,252,094	$2,318,995
Expenditures During FY 08:	$209,395	$5,218,323	$2,340,819
Per Capita Revenue:	$251	$721	$564
Per Capita Expenditures:	$169	$706	$556
Revenues over (under) Expenditures:	$102,330	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	559.67%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,171,920	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$944	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,171,920	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$510,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$411**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,838,631**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,482**	$1,329	$992
Revenue Collected During FY 08:	**$266,716**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$267,675**	$2,427,439	$1,076,743
Per Capita Revenue:	**$215**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**-$959**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**672.13%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,799,113**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,450**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hartford Village

Unit Code: 057/060/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,749,657
Equalized Assessed Valuation:	$40,157,289
Population:	1,546
Employees:	
Full Time:	13
Part Time:	36
Salaries Paid:	$845,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,758,656	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,431	$548	$381
Revenue Collected During FY 08:	$2,089,769	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,472,741	$5,218,323	$2,340,819
Per Capita Revenue:	$1,352	$721	$564
Per Capita Expenditures:	$1,599	$706	$556
Revenues over (under) Expenditures:	-$382,972	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	136.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,375,684	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,183	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$127,939	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,998,978	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$257,070**	$7,762,020	$1,837,009
Per Capita Debt:	**$166**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,721,174**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,054**	$1,329	$992
Revenue Collected During FY 08:	**$828,515**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$777,928**	$2,427,439	$1,076,743
Per Capita Revenue:	**$536**	$427	$282
Per Capita Expenditures:	**$503**	$403	$271
Operating Income (loss):	**$50,587**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**613.39%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,771,761**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,087**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hartsburg Village

Unit Code: 054/030/32 **County:** LOGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $91,400

Equalized Assessed Valuation: $3,209,173

Population: 358

Employees:

Full Time:

Part Time: 13

Salaries Paid: $29,390

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$281,851	$266,951	$169,639
Per Capita Beginning Fund Balance:	$787	$666	$444
Revenue Collected During FY 08:	$70,889	$254,229	$117,702
Expenditures During FY 08:	$86,935	$232,039	$106,311
Per Capita Revenue:	$198	$581	$283
Per Capita Expenditures:	$243	$540	$267
Revenues over (under) Expenditures:	-$16,046	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	305.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$265,805	$280,303	$171,795
Per Capita Ending Fund Balance:	$742	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$265,805	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$329,240	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$920	$2,071	$745
Revenue Collected During FY 08:	$28,411	$206,165	$79,162
Expenditures During FY 08:	$36,564	$201,484	$88,676
Per Capita Revenue:	$79	$520	$198
Per Capita Expenditures:	$102	$519	$219
Operating Income (loss):	-$8,153	$4,680	$
Ratio of Retained Earnings to Expenditures:	878.15%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$321,087	$751,204	$341,980
Per Capita Ending Retained Earnings:	$897	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Harvard City

Unit Code: 063/040/30 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,974,657

Equalized Assessed Valuation: $150,746,740

Population: 9,000

Employees:

Full Time: 60

Part Time: 28

Salaries Paid: $3,518,604

Blended Component Units

Number Submitted = 1

Harvard Diggins Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,065,518	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$230	$548	$381
Revenue Collected During FY 08:	$6,354,193	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,738,958	$5,218,323	$2,340,819
Per Capita Revenue:	$706	$721	$564
Per Capita Expenditures:	$749	$706	$556
Revenues over (under) Expenditures:	-$384,765	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,956,295	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$328	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$595,836	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,392,763	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,645,921**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,072**	$1,174	$528
General Obligation Debt over EAV:	**3.26%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,860,119**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$762**	$1,329	$992
Revenue Collected During FY 08:	**$2,023,585**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,364,577**	$2,427,439	$1,076,743
Per Capita Revenue:	**$225**	$427	$282
Per Capita Expenditures:	**$263**	$403	$271
Operating Income (loss):	**-$340,992**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**278.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,590,158**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$732**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Harvel Village

Unit Code: 068/040/32 **County:** MONTGOME

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $275,200

Equalized Assessed Valuation: $1,602,204

Population: 235

Employees:

Full Time:

Part Time: 4

Salaries Paid: $35,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$228,771	$266,951	$169,639
Per Capita Beginning Fund Balance:	$973	$666	$444
Revenue Collected During FY 08:	$128,823	$254,229	$117,702
Expenditures During FY 08:	$121,682	$232,039	$106,311
Per Capita Revenue:	$548	$581	$283
Per Capita Expenditures:	$518	$540	$267
Revenues over (under) Expenditures:	$7,141	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	193.88%	286.45%	165.93%
Ending Fund Balance for FY 08:	$235,912	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,004	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$24,293	$37,131	$
Total Unrestricted Net Assets:	$211,619	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$167,998	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$715	$2,071	$745
Revenue Collected During FY 08:	$36,507	$206,165	$79,162
Expenditures During FY 08:	$28,818	$201,484	$88,676
Per Capita Revenue:	$155	$520	$198
Per Capita Expenditures:	$123	$519	$219
Operating Income (loss):	$7,689	$4,680	$
Ratio of Retained Earnings to Expenditures:	609.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$175,687	$751,204	$341,980
Per Capita Ending Retained Earnings:	$748	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Havana City

Unit Code: 060/025/30 **County:** MASON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,152,777
Equalized Assessed Valuation:	$30,178,801
Population:	3,577
Employees:	
Full Time:	31
Part Time:	28
Salaries Paid:	$960,845

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,385,671	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$947	$548	$381
Revenue Collected During FY 08:	$3,285,042	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,627,706	$5,218,323	$2,340,819
Per Capita Revenue:	$918	$721	$564
Per Capita Expenditures:	$1,014	$706	$556
Revenues over (under) Expenditures:	-$342,664	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,785,566	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$779	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,584,962	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,266,131	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,075,295**	$7,762,020	$1,837,009
Per Capita Debt:	**$860**	$1,174	$528
General Obligation Debt over EAV:	**6.31%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,288,340**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,758**	$1,329	$992
Revenue Collected During FY 08:	**$983,714**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$968,378**	$2,427,439	$1,076,743
Per Capita Revenue:	**$275**	$427	$282
Per Capita Expenditures:	**$271**	$403	$271
Operating Income (loss):	**$15,336**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**730.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,073,861**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,978**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hawthorn Woods Village

Unit Code: 049/050/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,610,976
Equalized Assessed Valuation:	$493,841,975
Population:	7,716
Employees:	
Full Time:	22
Part Time:	1
Salaries Paid:	$2,996,239

Blended Component Units

Number Submitted = 1

Hawthorn Woods Village

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,916,018	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$248	$548	$381
Revenue Collected During FY 08:	$10,140,440	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,070,341	$5,218,323	$2,340,819
Per Capita Revenue:	$1,314	$721	$564
Per Capita Expenditures:	$1,046	$706	$556
Revenues over (under) Expenditures:	$2,070,099	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	19.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,563,701	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$203	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,633,442	$1,203,389	$223,442
Total Unrestricted Net Assets:	$734,102	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,906,811**	$7,762,020	$1,837,009
Per Capita Debt:	**$377**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,715,914**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$482**	$1,329	$992
Revenue Collected During FY 08:	**$564,951**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,487,875**	$2,427,439	$1,076,743
Per Capita Revenue:	**$73**	$427	$282
Per Capita Expenditures:	**$193**	$403	$271
Operating Income (loss):	**-$922,924**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**187.72%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,792,990**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$362**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hazel Crest Village

Unit Code: 016/240/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,606,742
Equalized Assessed Valuation:	$192,621,944
Population:	14,164
Employees:	
Full Time:	83
Part Time:	22
Salaries Paid:	$6,731,852

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,747,117	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$406	$548	$381
Revenue Collected During FY 08:	$11,649,895	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,609,199	$5,218,323	$2,340,819
Per Capita Revenue:	$823	$721	$564
Per Capita Expenditures:	$820	$706	$556
Revenues over (under) Expenditures:	$40,696	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,617,313	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$397	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$634,466	$1,203,389	$223,442
Total Unrestricted Net Assets:	$8,775,659	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,101,802**	$7,762,020	$1,837,009
Per Capita Debt:	**$290**	$1,174	$528
General Obligation Debt over EAV:	**1.32%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,732,578**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$264**	$1,329	$992
Revenue Collected During FY 08:	**$2,305,956**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,725,315**	$2,427,439	$1,076,743
Per Capita Revenue:	**$163**	$427	$282
Per Capita Expenditures:	**$192**	$403	$271
Operating Income (loss):	**-$419,359**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**121.87%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,321,321**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$234**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hebron Village

Unit Code: 063/045/32 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,911,369

Equalized Assessed Valuation: $25,770,672

Population: 1,038

Employees:

Full Time: 8

Part Time: 14

Salaries Paid: $511,631

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$318,429	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$307	$548	$381
Revenue Collected During FY 08:	$648,515	$5,252,094	$2,318,995
Expenditures During FY 08:	$973,035	$5,218,323	$2,340,819
Per Capita Revenue:	$625	$721	$564
Per Capita Expenditures:	$937	$706	$556
Revenues over (under) Expenditures:	-$324,520	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	10.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$102,003	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$98	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$38,783	$1,203,389	$223,442
Total Unrestricted Net Assets:	$67,520	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,200,122**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,010**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,972,077**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,863**	$1,329	$992
Revenue Collected During FY 08:	**$385,379**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$720,928**	$2,427,439	$1,076,743
Per Capita Revenue:	**$371**	$427	$282
Per Capita Expenditures:	**$695**	$403	$271
Operating Income (loss):	**-$335,549**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**350.59%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,527,523**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,435**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hecker Village

Unit Code: 067/020/32 **County:** MONROE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $477,397

Equalized Assessed Valuation: $6,249,631

Population: 480

Employees:

Full Time:

Part Time: 15

Salaries Paid: $20,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$422,793	$266,951	$169,639
Per Capita Beginning Fund Balance:	$881	$666	$444
Revenue Collected During FY 08:	$171,995	$254,229	$117,702
Expenditures During FY 08:	$161,740	$232,039	$106,311
Per Capita Revenue:	$358	$581	$283
Per Capita Expenditures:	$337	$540	$267
Revenues over (under) Expenditures:	$10,255	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	245.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$396,897	$280,303	$171,795
Per Capita Ending Fund Balance:	$827	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$396,897	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$167,327**	$385,902	$36,500
Per Capita Debt:	**$349**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,111,048**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,315**	$2,071	$745
Revenue Collected During FY 08:	**$149,178**	$206,165	$79,162
Expenditures During FY 08:	**$169,012**	$201,484	$88,676
Per Capita Revenue:	**$311**	$520	$198
Per Capita Expenditures:	**$352**	$519	$219
Operating Income (loss):	**-$19,834**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**667.03%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,127,365**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,349**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Henderson Village

Unit Code: 048/030/32 **County:** KNOX

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $347,800

Equalized Assessed Valuation: $2,623,669

Population: 302

Employees:

Full Time:

Part Time: 12

Salaries Paid: $10,647

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$208,008	$266,951	$169,639
Per Capita Beginning Fund Balance:	$689	$666	$444
Revenue Collected During FY 08:	$71,803	$254,229	$117,702
Expenditures During FY 08:	$31,919	$232,039	$106,311
Per Capita Revenue:	$238	$581	$283
Per Capita Expenditures:	$106	$540	$267
Revenues over (under) Expenditures:	$39,884	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	658.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$210,218	$280,303	$171,795
Per Capita Ending Fund Balance:	$696	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,128	$37,131	$
Total Unrestricted Net Assets:	$205,090	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$126,753**	$385,902	$36,500
Per Capita Debt:	**$420**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$124,401**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$412**	$2,071	$745
Revenue Collected During FY 08:	**$45,632**	$206,165	$79,162
Expenditures During FY 08:	**$28,947**	$201,484	$88,676
Per Capita Revenue:	**$151**	$520	$198
Per Capita Expenditures:	**$96**	$519	$219
Operating Income (loss):	**$16,685**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**617.54%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$178,760**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$592**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Henry City

Unit Code: 059/010/30 **County:** MARSHALL

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,790,535
Equalized Assessed Valuation:	$33,364,763
Population:	2,591
Employees:	
Full Time:	10
Part Time:	30
Salaries Paid:	$488,165

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$140,277	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$54	$548	$381
Revenue Collected During FY 08:	$831,276	$5,252,094	$2,318,995
Expenditures During FY 08:	$876,644	$5,218,323	$2,340,819
Per Capita Revenue:	$321	$721	$564
Per Capita Expenditures:	$338	$706	$556
Revenues over (under) Expenditures:	-$45,368	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	18.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	$160,659	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$62	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93,795	$1,203,389	$223,442
Total Unrestricted Net Assets:	$63,185	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,878,679**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,883**	$1,174	$528
General Obligation Debt over EAV:	**0.38%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,066,155**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,727**	$1,329	$992
Revenue Collected During FY 08:	**$1,067,435**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$824,258**	$2,427,439	$1,076,743
Per Capita Revenue:	**$412**	$427	$282
Per Capita Expenditures:	**$318**	$403	$271
Operating Income (loss):	**$243,177**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**888.35%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,322,332**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,826**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Herrick Village

Unit Code: 086/020/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $651,800

Equalized Assessed Valuation: $1,125,527

Population: 524

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $58,138

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$88,924	$266,951	$169,639
Per Capita Beginning Fund Balance:	$170	$666	$444
Revenue Collected During FY 08:	$161,484	$254,229	$117,702
Expenditures During FY 08:	$174,216	$232,039	$106,311
Per Capita Revenue:	$308	$581	$283
Per Capita Expenditures:	$332	$540	$267
Revenues over (under) Expenditures:	-$12,732	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	43.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$76,192	$280,303	$171,795
Per Capita Ending Fund Balance:	$145	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$76,192	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$274,500**	$385,902	$36,500
Per Capita Debt:	**$524**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,632,964**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,116**	$2,071	$745
Revenue Collected During FY 08:	**$112,255**	$206,165	$79,162
Expenditures During FY 08:	**$158,204**	$201,484	$88,676
Per Capita Revenue:	**$214**	$520	$198
Per Capita Expenditures:	**$302**	$519	$219
Operating Income (loss):	**-$45,949**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1128.59%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,785,481**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,407**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Herrin City

Unit Code: 100/050/30 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,981,600

Equalized Assessed Valuation: $122,695,649

Population: 11,000

Employees:

Full Time: 80

Part Time: 13

Salaries Paid: $3,816,812

Blended Component Units

Number Submitted = 2

CIVIC CENTER

LIBRARY

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,402,675	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$582	$548	$381
Revenue Collected During FY 08:	$9,272,089	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,460,277	$5,218,323	$2,340,819
Per Capita Revenue:	$843	$721	$564
Per Capita Expenditures:	$860	$706	$556
Revenues over (under) Expenditures:	-$188,188	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,214,487	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$565	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$924,803	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,289,686	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,815,816**	$7,762,020	$1,837,009
Per Capita Debt:	**$347**	$1,174	$528
General Obligation Debt over EAV:	**2.91%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,021,536**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,184**	$1,329	$992
Revenue Collected During FY 08:	**$3,227,476**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,963,004**	$2,427,439	$1,076,743
Per Capita Revenue:	**$293**	$427	$282
Per Capita Expenditures:	**$269**	$403	$271
Operating Income (loss):	**$264,472**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**448.40%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,286,008**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,208**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Herscher Village

Unit Code: 046/050/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,573,550
Equalized Assessed Valuation:	$26,799,334
Population:	1,600
Employees:	
Full Time:	5
Part Time:	25
Salaries Paid:	$298,656

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$616,614	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$385	$548	$381
Revenue Collected During FY 08:	$611,083	$5,252,094	$2,318,995
Expenditures During FY 08:	$553,707	$5,218,323	$2,340,819
Per Capita Revenue:	$382	$721	$564
Per Capita Expenditures:	$346	$706	$556
Revenues over (under) Expenditures:	$57,376	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	121.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	$673,990	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$421	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$92,600	$1,203,389	$223,442
Total Unrestricted Net Assets:	$581,390	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$613,848**	$7,762,020	$1,837,009
Per Capita Debt:	**$384**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,856,010**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,160**	$1,329	$992
Revenue Collected During FY 08:	**$475,957**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$397,926**	$2,427,439	$1,076,743
Per Capita Revenue:	**$297**	$427	$282
Per Capita Expenditures:	**$249**	$403	$271
Operating Income (loss):	**$78,031**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**486.03%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,934,041**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,209**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hettick Village

Unit Code: 056/060/32 **County:** MACOUPIN

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $155,000

Equalized Assessed Valuation: $851,417

Population: 300

Employees:

Full Time:

Part Time: 12

Salaries Paid: $13,175

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$86,810	$266,951	$169,639
Per Capita Beginning Fund Balance:	$289	$666	$444
Revenue Collected During FY 08:	$37,299	$254,229	$117,702
Expenditures During FY 08:	$32,178	$232,039	$106,311
Per Capita Revenue:	$124	$581	$283
Per Capita Expenditures:	$107	$540	$267
Revenues over (under) Expenditures:	$5,121	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	282.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	$91,033	$280,303	$171,795
Per Capita Ending Fund Balance:	$303	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,907	$37,131	$
Total Unrestricted Net Assets:	$70,126	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$205,000**	$385,902	$36,500
Per Capita Debt:	**$683**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$801,229**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,671**	$2,071	$745
Revenue Collected During FY 08:	**$65,299**	$206,165	$79,162
Expenditures During FY 08:	**$89,217**	$201,484	$88,676
Per Capita Revenue:	**$218**	$520	$198
Per Capita Expenditures:	**$297**	$519	$219
Operating Income (loss):	**-$23,918**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**872.27%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$778,209**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,594**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Heyworth Village

Unit Code: 064/070/32 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,829,716
Equalized Assessed Valuation:	$16,044,391
Population:	2,547
Employees:	
Full Time:	10
Part Time:	27
Salaries Paid:	$434,734

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$580,970	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$228	$548	$381
Revenue Collected During FY 08:	$2,589,363	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,426,128	$5,218,323	$2,340,819
Per Capita Revenue:	$1,017	$721	$564
Per Capita Expenditures:	$953	$706	$556
Revenues over (under) Expenditures:	$163,235	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	19.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$483,927	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$190	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,134	$1,203,389	$223,442
Total Unrestricted Net Assets:	$404,472	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,585,836**	$7,762,020	$1,837,009
Per Capita Debt:	**$623**	$1,174	$528
General Obligation Debt over EAV:	**0.65%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,501,527**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,375**	$1,329	$992
Revenue Collected During FY 08:	**$449,163**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$549,507**	$2,427,439	$1,076,743
Per Capita Revenue:	**$176**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**-$100,344**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**656.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,607,683**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,416**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hickory Hills City

Unit Code: 016/245/30 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,880,478

Equalized Assessed Valuation: $330,868,926

Population: 13,926

Employees:

Full Time: 62

Part Time: 38

Salaries Paid: $4,675,568

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,227,109	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$519	$548	$381
Revenue Collected During FY 08:	$8,618,602	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,982,749	$5,218,323	$2,340,819
Per Capita Revenue:	$619	$721	$564
Per Capita Expenditures:	$573	$706	$556
Revenues over (under) Expenditures:	$635,853	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	89.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,167,618	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$515	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$11,141,889	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,823,967**	$7,762,020	$1,837,009
Per Capita Debt:	**$275**	$1,174	$528
General Obligation Debt over EAV:	**1.16%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,755,023**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$557**	$1,329	$992
Revenue Collected During FY 08:	**$2,725,457**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,540,043**	$2,427,439	$1,076,743
Per Capita Revenue:	**$196**	$427	$282
Per Capita Expenditures:	**$182**	$403	$271
Operating Income (loss):	**$185,414**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**264.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,708,640**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$482**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hidalgo Village

Unit Code: 040/010/32 **County:** JASPER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $19,051

Equalized Assessed Valuation: $483,420

Population: 123

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$103,231	$266,951	$169,639
Per Capita Beginning Fund Balance:	$839	$666	$444
Revenue Collected During FY 08:	$40,923	$254,229	$117,702
Expenditures During FY 08:	$51,637	$232,039	$106,311
Per Capita Revenue:	$333	$581	$283
Per Capita Expenditures:	$420	$540	$267
Revenues over (under) Expenditures:	-$10,714	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	179.17%	286.45%	165.93%
Ending Fund Balance for FY 08:	$92,517	$280,303	$171,795
Per Capita Ending Fund Balance:	$752	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,072	$37,131	$
Total Unrestricted Net Assets:	$83,445	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$51,000**	$385,902	$36,500
Per Capita Debt:	**$415**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$376,617**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,062**	$2,071	$745
Revenue Collected During FY 08:	**$21,911**	$206,165	$79,162
Expenditures During FY 08:	**$30,647**	$201,484	$88,676
Per Capita Revenue:	**$178**	$520	$198
Per Capita Expenditures:	**$249**	$519	$219
Operating Income (loss):	**-$8,736**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1200.38%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$367,881**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,991**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Highland City

Unit Code: 057/065/30 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$40,178,775
Equalized Assessed Valuation:	$178,567,353
Population:	9,824
Employees:	
Full Time:	107
Part Time:	100
Salaries Paid:	$6,523,573

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,748,147	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$483	$548	$381
Revenue Collected During FY 08:	$10,810,161	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,382,656	$5,218,323	$2,340,819
Per Capita Revenue:	$1,100	$721	$564
Per Capita Expenditures:	$1,057	$706	$556
Revenues over (under) Expenditures:	$427,505	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,989,852	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$508	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,809,820	$1,203,389	$223,442
Total Unrestricted Net Assets:	$10,232,591	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$24,313,530**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,475**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$28,250,447**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,876**	$1,329	$992
Revenue Collected During FY 08:	**$16,648,199**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$15,249,769**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,695**	$427	$282
Per Capita Expenditures:	**$1,552**	$403	$271
Operating Income (loss):	**$1,398,430**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**193.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$29,538,877**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,007**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Highland Park City

Unit Code: 049/055/30 **County:** LAKE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $91,442,019

Equalized Assessed Valuation: $2,675,494,212

Population: 31,457

Employees:

Full Time: 278

Part Time: 35

Salaries Paid: $23,228,497

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$36,491,549	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$1,160	$420	$380
Revenue Collected During FY 08:	$47,479,163	$47,279,441	$36,812,097
Expenditures During FY 08:	$39,007,659	$46,868,184	$35,335,224
Per Capita Revenue:	$1,509	$910	$884
Per Capita Expenditures:	$1,240	$894	$899
Revenues over (under) Expenditures:	$8,471,504	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	107.56%	48.74%	43.68%
Ending Fund Balance for FY 08:	$41,956,393	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$1,334	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,107,210	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$26,827,748	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$53,761,914**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,709**	$1,334	$1,078
General Obligation Debt over EAV:	**2.01%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$34,786,448**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,106**	$1,214	$976
Revenue Collected During FY 08:	**$11,166,727**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,336,952**	$16,245,069	$9,219,236
Per Capita Revenue:	**$355**	$312	$227
Per Capita Expenditures:	**$360**	$294	$237
Operating Income (loss):	**-$170,225**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**307.01%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$34,805,307**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,106**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Highwood City

Unit Code: 049/060/30 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,444,800
Equalized Assessed Valuation:	$148,867,973
Population:	5,645
Employees:	
Full Time:	35
Part Time:	31
Salaries Paid:	$2,418,566

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,192,585	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$211	$548	$381
Revenue Collected During FY 08:	$5,343,164	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,639,587	$5,218,323	$2,340,819
Per Capita Revenue:	$947	$721	$564
Per Capita Expenditures:	$999	$706	$556
Revenues over (under) Expenditures:	-$296,423	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	$969,896	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$172	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$675,510	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,353,851	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,584,337**	$7,762,020	$1,837,009
Per Capita Debt:	**$989**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,454,391**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$435**	$1,329	$992
Revenue Collected During FY 08:	**$1,004,042**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$852,228**	$2,427,439	$1,076,743
Per Capita Revenue:	**$178**	$427	$282
Per Capita Expenditures:	**$151**	$403	$271
Operating Income (loss):	**$151,814**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**305.81%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,606,205**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$462**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillcrest Village

Unit Code: 071/030/32 **County:** OGLE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $636,600

Equalized Assessed Valuation: $17,991,252

Population: 1,158

Employees:

Full Time: 4

Part Time: 16

Salaries Paid: $141,435

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$555,390	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$480	$548	$381
Revenue Collected During FY 08:	$423,616	$5,252,094	$2,318,995
Expenditures During FY 08:	$408,793	$5,218,323	$2,340,819
Per Capita Revenue:	$366	$721	$564
Per Capita Expenditures:	$353	$706	$556
Revenues over (under) Expenditures:	$14,823	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	139.49%	87.61%	68.63%
Ending Fund Balance for FY 08:	$570,213	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$492	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$570,213	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$289,295	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$250	$1,329	$992
Revenue Collected During FY 08:	$74,410	$2,601,339	$1,061,685
Expenditures During FY 08:	$77,271	$2,427,439	$1,076,743
Per Capita Revenue:	$64	$427	$282
Per Capita Expenditures:	$67	$403	$271
Operating Income (loss):	-$2,861	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	370.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$286,434	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$247	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillsboro City

Unit Code: 068/045/30 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$14,872,900
Equalized Assessed Valuation:	$34,964,335
Population:	6,100
Employees:	
Full Time:	41
Part Time:	27
Salaries Paid:	$1,778,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,405,256	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$230	$548	$381
Revenue Collected During FY 08:	$3,399,225	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,302,498	$5,218,323	$2,340,819
Per Capita Revenue:	$557	$721	$564
Per Capita Expenditures:	$541	$706	$556
Revenues over (under) Expenditures:	$96,727	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,588,108	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$260	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,623,608	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,714,021**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,429**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,985,139**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,145**	$1,329	$992
Revenue Collected During FY 08:	**$4,338,936**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,033,672**	$2,427,439	$1,076,743
Per Capita Revenue:	**$711**	$427	$282
Per Capita Expenditures:	**$333**	$403	$271
Operating Income (loss):	**$2,305,264**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**456.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,292,403**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,523**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hillsdale Village

Unit Code: 081/040/32 **County:** ROCK ISLAN

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $287,380

Equalized Assessed Valuation: $4,338,417

Population: 588

Employees:

Full Time: 2

Part Time: 12

Salaries Paid: $96,049

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$70,752	$266,951	$169,639
Per Capita Beginning Fund Balance:	$120	$666	$444
Revenue Collected During FY 08:	$260,636	$254,229	$117,702
Expenditures During FY 08:	$272,794	$232,039	$106,311
Per Capita Revenue:	$443	$581	$283
Per Capita Expenditures:	$464	$540	$267
Revenues over (under) Expenditures:	-$12,158	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	24.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$66,494	$280,303	$171,795
Per Capita Ending Fund Balance:	$113	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$104,309	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$156,920**	$385,902	$36,500
Per Capita Debt:	**$267**	$841	$106
General Obligation Debt over EAV:	**3.62%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hillside Village

Unit Code: 016/250/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,730,142
Equalized Assessed Valuation:	$277,404,317
Population:	8,155
Employees:	
Full Time:	87
Part Time:	32
Salaries Paid:	$6,049,084

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,991,379	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$367	$548	$381
Revenue Collected During FY 08:	$15,357,614	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,713,320	$5,218,323	$2,340,819
Per Capita Revenue:	$1,883	$721	$564
Per Capita Expenditures:	$1,804	$706	$556
Revenues over (under) Expenditures:	$644,294	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,939,779	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$606	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,494,602	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$341,771	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,927,992**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,076**	$1,174	$528
General Obligation Debt over EAV:	**3.92%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,744,675**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,318**	$1,329	$992
Revenue Collected During FY 08:	**$1,978,748**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,362,429**	$2,427,439	$1,076,743
Per Capita Revenue:	**$243**	$427	$282
Per Capita Expenditures:	**$290**	$403	$271
Operating Income (loss):	**-$383,681**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**438.57%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,360,994**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,271**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hillview Village

Unit Code: 031/025/32 **County:** GREENE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$81,641
Equalized Assessed Valuation:	$554,551
Population:	179
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$15,603

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$47,468	$266,951	$169,639
Per Capita Beginning Fund Balance:	$265	$666	$444
Revenue Collected During FY 08:	$34,282	$254,229	$117,702
Expenditures During FY 08:	$37,713	$232,039	$106,311
Per Capita Revenue:	$192	$581	$283
Per Capita Expenditures:	$211	$540	$267
Revenues over (under) Expenditures:	-$3,431	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	101.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$38,212	$280,303	$171,795
Per Capita Ending Fund Balance:	$213	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$38,212	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$59,408**	$385,902	$36,500
Per Capita Debt:	**$332**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$217,926**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,217**	$2,071	$745
Revenue Collected During FY 08:	**$32,193**	$206,165	$79,162
Expenditures During FY 08:	**$43,928**	$201,484	$88,676
Per Capita Revenue:	**$180**	$520	$198
Per Capita Expenditures:	**$245**	$519	$219
Operating Income (loss):	**-$11,735**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**482.64%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$212,016**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,184**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hinckley Village

Unit Code: 019/025/32 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$3,219,061
Equalized Assessed Valuation:	$52,941,621
Population:	1,994
Employees:	
Full Time:	7
Part Time:	19
Salaries Paid:	$441,284

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$498,434	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$250	$548	$381
Revenue Collected During FY 08:	$1,031,851	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,547,949	$5,218,323	$2,340,819
Per Capita Revenue:	$517	$721	$564
Per Capita Expenditures:	$776	$706	$556
Revenues over (under) Expenditures:	-$516,098	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	11.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$182,336	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$91	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$194,577	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$12,241	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$508,598**	$7,762,020	$1,837,009
Per Capita Debt:	**$255**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,387,975**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,699**	$1,329	$992
Revenue Collected During FY 08:	**$534,378**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$565,144**	$2,427,439	$1,076,743
Per Capita Revenue:	**$268**	$427	$282
Per Capita Expenditures:	**$283**	$403	$271
Operating Income (loss):	**-$30,766**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**605.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,422,990**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,717**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hindsboro Village

Unit Code: 021/030/32 **County:** DOUGLAS

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $219,480

Equalized Assessed Valuation: $2,102,589

Population: 361

Employees:

Full Time:

Part Time: 10

Salaries Paid: $17,190

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$191,568	$266,951	$169,639
Per Capita Beginning Fund Balance:	$531	$666	$444
Revenue Collected During FY 08:	$94,722	$254,229	$117,702
Expenditures During FY 08:	$119,708	$232,039	$106,311
Per Capita Revenue:	$262	$581	$283
Per Capita Expenditures:	$332	$540	$267
Revenues over (under) Expenditures:	-$24,986	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	139.16%	286.45%	165.93%
Ending Fund Balance for FY 08:	$166,582	$280,303	$171,795
Per Capita Ending Fund Balance:	$461	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,957	$37,131	$
Total Unrestricted Net Assets:	$155,625	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$619,405	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,716	$2,071	$745
Revenue Collected During FY 08:	$83,492	$206,165	$79,162
Expenditures During FY 08:	$125,361	$201,484	$88,676
Per Capita Revenue:	$231	$520	$198
Per Capita Expenditures:	$347	$519	$219
Operating Income (loss):	-$41,869	$4,680	$
Ratio of Retained Earnings to Expenditures:	460.70%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$577,536	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,600	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hinsdale Village

Unit Code: 022/060/32 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $36,243,907

Equalized Assessed Valuation: $1,822,243,362

Population: 17,940

Employees:

Full Time: 119

Part Time: 231

Salaries Paid: $10,291,764

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,497,337	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$251	$548	$381
Revenue Collected During FY 08:	$18,576,536	$5,252,094	$2,318,995
Expenditures During FY 08:	$18,486,981	$5,218,323	$2,340,819
Per Capita Revenue:	$1,035	$721	$564
Per Capita Expenditures:	$1,030	$706	$556
Revenues over (under) Expenditures:	$89,555	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	22.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,119,772	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$230	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,864,165	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,088,914	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,305,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$519**	$1,174	$528
General Obligation Debt over EAV:	**0.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,472,374**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$862**	$1,329	$992
Revenue Collected During FY 08:	**$5,482,276**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,510,300**	$2,427,439	$1,076,743
Per Capita Revenue:	**$306**	$427	$282
Per Capita Expenditures:	**$251**	$403	$271
Operating Income (loss):	**$971,976**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**364.60%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,444,350**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$917**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hodgkins Village

Unit Code: 016/255/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,156,957
Equalized Assessed Valuation:	$222,963,173
Population:	2,134
Employees:	
Full Time:	37
Part Time:	17
Salaries Paid:	$2,898,876

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,273,454	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$4,814	$548	$381
Revenue Collected During FY 08:	$17,516,853	$5,252,094	$2,318,995
Expenditures During FY 08:	$18,012,793	$5,218,323	$2,340,819
Per Capita Revenue:	$8,208	$721	$564
Per Capita Expenditures:	$8,441	$706	$556
Revenues over (under) Expenditures:	-$495,940	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$11,761,028	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$5,511	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,052,043	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$8,385,221	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$29,315,967**	$7,762,020	$1,837,009
Per Capita Debt:	**$13,738**	$1,174	$528
General Obligation Debt over EAV:	**1.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,971,231**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,392**	$1,329	$992
Revenue Collected During FY 08:	**$865,549**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$982,420**	$2,427,439	$1,076,743
Per Capita Revenue:	**$406**	$427	$282
Per Capita Expenditures:	**$460**	$403	$271
Operating Income (loss):	**-$116,871**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**290.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,854,360**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,338**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hoffman Village

Unit Code: 014/045/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $670,450

Equalized Assessed Valuation: $4,455,480

Population: 500

Employees:

Full Time:

Part Time: 5

Salaries Paid: $19,609

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$576,221	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,152	$666	$444
Revenue Collected During FY 08:	$146,536	$254,229	$117,702
Expenditures During FY 08:	$148,170	$232,039	$106,311
Per Capita Revenue:	$293	$581	$283
Per Capita Expenditures:	$296	$540	$267
Revenues over (under) Expenditures:	-$1,634	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	387.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	$574,587	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,149	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$369,941	$37,131	$
Total Unrestricted Net Assets:	$204,646	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$731,242	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,462	$2,071	$745
Revenue Collected During FY 08:	$85,152	$206,165	$79,162
Expenditures During FY 08:	$93,118	$201,484	$88,676
Per Capita Revenue:	$170	$520	$198
Per Capita Expenditures:	$186	$519	$219
Operating Income (loss):	-$7,966	$4,680	$
Ratio of Retained Earnings to Expenditures:	776.73%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$723,276	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,447	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hoffman Estates Village

Unit Code: 016/260/32 **County:** Cook

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $125,923,329

Equalized Assessed Valuation: $1,773,557,976

Population: 51,496

Employees:

Full Time: 389

Part Time: 83

Salaries Paid: $30,084,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,392,664	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$338	$420	$380
Revenue Collected During FY 08:	$56,269,468	$47,279,441	$36,812,097
Expenditures During FY 08:	$54,263,508	$46,868,184	$35,335,224
Per Capita Revenue:	$1,093	$910	$884
Per Capita Expenditures:	$1,054	$894	$899
Revenues over (under) Expenditures:	$2,005,960	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	30.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	$16,735,945	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$325	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,276,155	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$182,315,748	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$238,581,570**	$74,451,458	$47,444,580
Per Capita Debt:	**$4,633**	$1,334	$1,078
General Obligation Debt over EAV:	**5.11%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$34,477,794**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$670**	$1,214	$976
Revenue Collected During FY 08:	**$12,543,482**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,364,630**	$16,245,069	$9,219,236
Per Capita Revenue:	**$244**	$312	$227
Per Capita Expenditures:	**$240**	$294	$237
Operating Income (loss):	**$178,852**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**280.42%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$34,672,776**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$673**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Holiday Hills Village

Unit Code: 063/047/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$271,800
Equalized Assessed Valuation:	$15,135,255
Population:	1,000
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$86,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$567,464	$266,951	$169,639
Per Capita Beginning Fund Balance:	$567	$666	$444
Revenue Collected During FY 08:	$268,318	$254,229	$117,702
Expenditures During FY 08:	$217,015	$232,039	$106,311
Per Capita Revenue:	$268	$581	$283
Per Capita Expenditures:	$217	$540	$267
Revenues over (under) Expenditures:	$51,303	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	285.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$618,767	$280,303	$171,795
Per Capita Ending Fund Balance:	$619	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$139,377	$37,131	$
Total Unrestricted Net Assets:	$479,390	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hollowayville Village

Unit Code: 006/045/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $16,449

Equalized Assessed Valuation: $227,050

Population: 90

Employees:

Full Time:

Part Time: 9

Salaries Paid: $5,449

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$172,013	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,911	$666	$444
Revenue Collected During FY 08:	$37,535	$254,229	$117,702
Expenditures During FY 08:	$38,305	$232,039	$106,311
Per Capita Revenue:	$417	$581	$283
Per Capita Expenditures:	$426	$540	$267
Revenues over (under) Expenditures:	-$770	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	447.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	$171,243	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,903	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$171,244	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Homer Village

Unit Code: 010/040/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$809,588
Equalized Assessed Valuation:	$10,039,016
Population:	1,200
Employees:	
Full Time:	2
Part Time:	20
Salaries Paid:	$142,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$486,633**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$406**	$548	$381
Revenue Collected During FY 08:	**$614,912**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$535,875**	$5,218,323	$2,340,819
Per Capita Revenue:	**$512**	$721	$564
Per Capita Expenditures:	**$447**	$706	$556
Revenues over (under) Expenditures:	**$79,037**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**105.56%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$565,670**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$471**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$4,725**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$560,945**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,199,832**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,000**	$1,174	$528
General Obligation Debt over EAV:	**6.38%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$90,921**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$76**	$1,329	$992
Revenue Collected During FY 08:	**$124,625**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$164,805**	$2,427,439	$1,076,743
Per Capita Revenue:	**$104**	$427	$282
Per Capita Expenditures:	**$137**	$403	$271
Operating Income (loss):	**-$40,180**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**30.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$50,741**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$42**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Homer Glen Village

Unit Code: 099/043/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,578,011
Equalized Assessed Valuation:	$977,689,373
Population:	24,083
Employees:	
Full Time:	12
Part Time:	10
Salaries Paid:	$804,214

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,006,312	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$208	$548	$381
Revenue Collected During FY 08:	$8,773,382	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,020,577	$5,218,323	$2,340,819
Per Capita Revenue:	$364	$721	$564
Per Capita Expenditures:	$375	$706	$556
Revenues over (under) Expenditures:	-$247,195	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	47.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,309,117	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$179	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,831,808	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,890,562	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Hometown City

Unit Code: 016/265/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,238,940
Equalized Assessed Valuation:	$46,914,766
Population:	44,670
Employees:	
Full Time:	9
Part Time:	126
Salaries Paid:	$1,179,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$639,604	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$14	$420	$380
Revenue Collected During FY 08:	$2,023,148	$47,279,441	$36,812,097
Expenditures During FY 08:	$2,148,290	$46,868,184	$35,335,224
Per Capita Revenue:	$45	$910	$884
Per Capita Expenditures:	$48	$894	$899
Revenues over (under) Expenditures:	-$125,142	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	28.42%	48.74%	43.68%
Ending Fund Balance for FY 08:	$610,462	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$14	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$610,462	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$74,451,458	$47,444,580
Per Capita Debt:	$	$1,334	$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$190,352	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	$4	$1,214	$976
Revenue Collected During FY 08:	$436,610	$17,114,858	$9,875,533
Expenditures During FY 08:	$410,607	$16,245,069	$9,219,236
Per Capita Revenue:	$10	$312	$227
Per Capita Expenditures:	$9	$294	$237
Operating Income (loss):	$26,003	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	33.85%	470.48%	420.59%
Ending Retained Earnings for FY 08:	$138,971	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	$3	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Homewood Village
Unit Code:	016/270/32
County:	COOK
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$33,722,031
Equalized Assessed Valuation:	$360,934,525
Population:	19,278
Employees:	
Full Time:	112
Part Time:	67
Salaries Paid:	$9,349,965

Blended Component Units

Number Submitted = 2

Fireman's Pension Employee Retirement system

Police Pension Employees retirement system

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$18,006,936	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$934	$548	$381
Revenue Collected During FY 08:	$22,394,122	$5,252,094	$2,318,995
Expenditures During FY 08:	$23,787,275	$5,218,323	$2,340,819
Per Capita Revenue:	$1,162	$721	$564
Per Capita Expenditures:	$1,234	$706	$556
Revenues over (under) Expenditures:	-$1,393,153	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	67.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$16,006,822	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$830	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,590,830	$1,203,389	$223,442
Total Unrestricted Net Assets:	$15,379,079	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,726,997**	$7,762,020	$1,837,009
Per Capita Debt:	**$193**	$1,174	$528
General Obligation Debt over EAV:	**0.90%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$40,425,035**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,097**	$1,329	$992
Revenue Collected During FY 08:	**$5,550,345**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,985,527**	$2,427,439	$1,076,743
Per Capita Revenue:	**$288**	$427	$282
Per Capita Expenditures:	**$259**	$403	$271
Operating Income (loss):	**$564,818**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**811.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$40,448,599**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,098**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hoopeston City
Unit Code:	092/055/30
County:	VERMILION
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,949,824
Equalized Assessed Valuation:	$33,681,884
Population:	5,600
Employees:	
Full Time:	31
Part Time:	10
Salaries Paid:	$1,355,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,192,183	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$391	$548	$381
Revenue Collected During FY 08:	$3,340,447	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,883,779	$5,218,323	$2,340,819
Per Capita Revenue:	$597	$721	$564
Per Capita Expenditures:	$515	$706	$556
Revenues over (under) Expenditures:	$456,668	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	78.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,272,798	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$406	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$173,535	$1,344	$
Total Unreserved Funds:	$2,099,263	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$4,722,481	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$843	$1,329	$992
Revenue Collected During FY 08:	$1,098,430	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,608,055	$2,427,439	$1,076,743
Per Capita Revenue:	$196	$427	$282
Per Capita Expenditures:	$287	$403	$271
Operating Income (loss):	-$509,625	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	285.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$4,588,909	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$819	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hooppole Village

Unit Code: 037/065/32 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $92,269

Equalized Assessed Valuation: $1,171,150

Population: 160

Employees:

Full Time:

Part Time: 10

Salaries Paid: $5,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$61,604	$266,951	$169,639
Per Capita Beginning Fund Balance:	$385	$666	$444
Revenue Collected During FY 08:	$33,488	$254,229	$117,702
Expenditures During FY 08:	$39,957	$232,039	$106,311
Per Capita Revenue:	$209	$581	$283
Per Capita Expenditures:	$250	$540	$267
Revenues over (under) Expenditures:	-$6,469	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	137.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$55,135	$280,303	$171,795
Per Capita Ending Fund Balance:	$345	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$55,134	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hopedale Village

Unit Code: 090/040/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,733,912

Equalized Assessed Valuation: $13,195,406

Population: 929

Employees:

Full Time: 5

Part Time: 10

Salaries Paid: $263,814

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$499,586	$266,951	$169,639
Per Capita Beginning Fund Balance:	$538	$666	$444
Revenue Collected During FY 08:	$524,380	$254,229	$117,702
Expenditures During FY 08:	$462,055	$232,039	$106,311
Per Capita Revenue:	$564	$581	$283
Per Capita Expenditures:	$497	$540	$267
Revenues over (under) Expenditures:	$62,325	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	121.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	$561,911	$280,303	$171,795
Per Capita Ending Fund Balance:	$605	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$196,625	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$399,446**	$385,902	$36,500
Per Capita Debt:	**$430**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$735,092**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$791**	$2,071	$745
Revenue Collected During FY 08:	**$248,437**	$206,165	$79,162
Expenditures During FY 08:	**$224,798**	$201,484	$88,676
Per Capita Revenue:	**$267**	$520	$198
Per Capita Expenditures:	**$242**	$519	$219
Operating Income (loss):	**$23,639**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**337.52%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$758,731**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$817**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hudson Village

Unit Code: 064/075/32 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,657,800
Equalized Assessed Valuation:	$28,619,954
Population:	1,724
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$206,827

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$736,701	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$427	$548	$381
Revenue Collected During FY 08:	$642,739	$5,252,094	$2,318,995
Expenditures During FY 08:	$616,914	$5,218,323	$2,340,819
Per Capita Revenue:	$373	$721	$564
Per Capita Expenditures:	$358	$706	$556
Revenues over (under) Expenditures:	$25,825	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	132.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	$818,671	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$475	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$920,230	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$31,208**	$7,762,020	$1,837,009
Per Capita Debt:	**$18**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$890,402**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$516**	$1,329	$992
Revenue Collected During FY 08:	**$382,677**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$265,197**	$2,427,439	$1,076,743
Per Capita Revenue:	**$222**	$427	$282
Per Capita Expenditures:	**$154**	$403	$271
Operating Income (loss):	**$117,480**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**356.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$946,436**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$549**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Huey Village

Unit Code: 014/050/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $75,000

Equalized Assessed Valuation: $1,168,460

Population: 210

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$83,025	$266,951	$169,639
Per Capita Beginning Fund Balance:	$395	$666	$444
Revenue Collected During FY 08:	$51,899	$254,229	$117,702
Expenditures During FY 08:	$84,257	$232,039	$106,311
Per Capita Revenue:	$247	$581	$283
Per Capita Expenditures:	$401	$540	$267
Revenues over (under) Expenditures:	-$32,358	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	60.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$50,667	$280,303	$171,795
Per Capita Ending Fund Balance:	$241	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$50,667	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hull Village

Unit Code: 075/040/32 **County:** PIKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$80,062
Equalized Assessed Valuation:	$2,597,794
Population:	474
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$41,484

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$242,845	$266,951	$169,639
Per Capita Beginning Fund Balance:	$512	$666	$444
Revenue Collected During FY 08:	$99,178	$254,229	$117,702
Expenditures During FY 08:	$92,450	$232,039	$106,311
Per Capita Revenue:	$209	$581	$283
Per Capita Expenditures:	$195	$540	$267
Revenues over (under) Expenditures:	$6,728	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	269.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$249,573	$280,303	$171,795
Per Capita Ending Fund Balance:	$527	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,757	$37,131	$
Total Unrestricted Net Assets:	$188,078	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$59,073**	$385,902	$36,500
Per Capita Debt:	**$125**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$765,562**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,615**	$2,071	$745
Revenue Collected During FY 08:	**$91,636**	$206,165	$79,162
Expenditures During FY 08:	**$106,777**	$201,484	$88,676
Per Capita Revenue:	**$193**	$520	$198
Per Capita Expenditures:	**$225**	$519	$219
Operating Income (loss):	**-$15,141**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**702.79%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$750,421**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,583**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Humboldt Village

Unit Code: 015/020/32 **County:** COLES

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $344,292

Equalized Assessed Valuation: $2,259,512

Population: 481

Employees:

Full Time:

Part Time: 8

Salaries Paid: $40,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$214,400	$266,951	$169,639
Per Capita Beginning Fund Balance:	$446	$666	$444
Revenue Collected During FY 08:	$84,649	$254,229	$117,702
Expenditures During FY 08:	$65,436	$232,039	$106,311
Per Capita Revenue:	$176	$581	$283
Per Capita Expenditures:	$136	$540	$267
Revenues over (under) Expenditures:	$19,213	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	350.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$229,353	$280,303	$171,795
Per Capita Ending Fund Balance:	$477	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,768	$37,131	$
Total Unrestricted Net Assets:	$187,357	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$128,000**	$385,902	$36,500
Per Capita Debt:	**$266**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$351,824**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$731**	$2,071	$745
Revenue Collected During FY 08:	**$127,623**	$206,165	$79,162
Expenditures During FY 08:	**$160,928**	$201,484	$88,676
Per Capita Revenue:	**$265**	$520	$198
Per Capita Expenditures:	**$335**	$519	$219
Operating Income (loss):	**-$33,305**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**200.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$322,779**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$671**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hume Village

Unit Code: 023/020/32 **County:** EDGAR

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $168,270

Equalized Assessed Valuation: $1,902,421

Population: 382

Employees:

Full Time:

Part Time: 17

Salaries Paid: $24,569

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$193,938	$266,951	$169,639
Per Capita Beginning Fund Balance:	$508	$666	$444
Revenue Collected During FY 08:	$75,885	$254,229	$117,702
Expenditures During FY 08:	$84,913	$232,039	$106,311
Per Capita Revenue:	$199	$581	$283
Per Capita Expenditures:	$222	$540	$267
Revenues over (under) Expenditures:	-$9,028	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	217.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$184,910	$280,303	$171,795
Per Capita Ending Fund Balance:	$484	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,250	$37,131	$
Total Unrestricted Net Assets:	$177,660	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,750**	$385,902	$36,500
Per Capita Debt:	**$33**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$111,527**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$292**	$2,071	$745
Revenue Collected During FY 08:	**$69,003**	$206,165	$79,162
Expenditures During FY 08:	**$39,087**	$201,484	$88,676
Per Capita Revenue:	**$181**	$520	$198
Per Capita Expenditures:	**$102**	$519	$219
Operating Income (loss):	**$29,916**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**361.87%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$141,443**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$370**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Huntley Village

Unit Code: 063/050/32 **County:** MCHENRY

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $28,077,807

Equalized Assessed Valuation: $775,261,883

Population: 16,719

Employees:

Full Time: 166

Part Time:

Salaries Paid: $5,518,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,145,955	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$607	$548	$381
Revenue Collected During FY 08:	$9,659,547	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,737,400	$5,218,323	$2,340,819
Per Capita Revenue:	$578	$721	$564
Per Capita Expenditures:	$582	$706	$556
Revenues over (under) Expenditures:	-$77,853	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	84.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,195,758	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$490	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,521,623	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$22,858,706	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,900,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,506**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$65,762,807**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,933**	$1,329	$992
Revenue Collected During FY 08:	**$4,294,397**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,226,604**	$2,427,439	$1,076,743
Per Capita Revenue:	**$257**	$427	$282
Per Capita Expenditures:	**$372**	$403	$271
Operating Income (loss):	**-$1,932,207**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1211.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$75,414,366**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,511**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hurst City

Unit Code: 100/055/30 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $783,993

Equalized Assessed Valuation: $2,836,079

Population: 850

Employees:

Full Time: 5

Part Time: 2

Salaries Paid: $113,317

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$196,545	$266,951	$169,639
Per Capita Beginning Fund Balance:	$231	$666	$444
Revenue Collected During FY 08:	$501,923	$254,229	$117,702
Expenditures During FY 08:	$505,585	$232,039	$106,311
Per Capita Revenue:	$590	$581	$283
Per Capita Expenditures:	$595	$540	$267
Revenues over (under) Expenditures:	-$3,662	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	38.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$192,883	$280,303	$171,795
Per Capita Ending Fund Balance:	$227	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$63,138	$2,724	$
Total Unreserved Funds:	$131,197	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$174,000**	$385,902	$36,500
Per Capita Debt:	**$205**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$631,448**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$743**	$2,071	$745
Revenue Collected During FY 08:	**$246,524**	$206,165	$79,162
Expenditures During FY 08:	**$262,675**	$201,484	$88,676
Per Capita Revenue:	**$290**	$520	$198
Per Capita Expenditures:	**$309**	$519	$219
Operating Income (loss):	**-$16,151**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**234.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$615,297**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$724**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Hutsonville Village

Unit Code: 017/015/32 **County:** CRAWFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $375,350

Equalized Assessed Valuation: $2,463,073

Population: 631

Employees:

Full Time: 2

Part Time: 5

Salaries Paid: $104,263

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$856,420	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,357	$666	$444
Revenue Collected During FY 08:	$160,267	$254,229	$117,702
Expenditures During FY 08:	$225,021	$232,039	$106,311
Per Capita Revenue:	$254	$581	$283
Per Capita Expenditures:	$357	$540	$267
Revenues over (under) Expenditures:	-$64,754	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	351.82%	286.45%	165.93%
Ending Fund Balance for FY 08:	$791,666	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,255	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$138,785	$37,131	$
Total Unrestricted Net Assets:	$1,405,153	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$814,340	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,291	$2,071	$745
Revenue Collected During FY 08:	$141,557	$206,165	$79,162
Expenditures During FY 08:	$171,714	$201,484	$88,676
Per Capita Revenue:	$224	$520	$198
Per Capita Expenditures:	$272	$519	$219
Operating Income (loss):	-$30,157	$4,680	$
Ratio of Retained Earnings to Expenditures:	456.68%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$784,183	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,243	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Illiopolis Village

Unit Code: 083/055/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $833,264

Equalized Assessed Valuation: $7,506,396

Population: 944

Employees:

Full Time: 5

Part Time: 7

Salaries Paid: $106,630

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$264,635	$266,951	$169,639
Per Capita Beginning Fund Balance:	$280	$666	$444
Revenue Collected During FY 08:	$295,057	$254,229	$117,702
Expenditures During FY 08:	$188,548	$232,039	$106,311
Per Capita Revenue:	$313	$581	$283
Per Capita Expenditures:	$200	$540	$267
Revenues over (under) Expenditures:	$106,509	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	196.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$371,144	$280,303	$171,795
Per Capita Ending Fund Balance:	$393	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$163,835	$37,131	$
Total Unrestricted Net Assets:	$207,309	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$490,000**	$385,902	$36,500
Per Capita Debt:	**$519**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$629,155**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$666**	$2,071	$745
Revenue Collected During FY 08:	**$371,486**	$206,165	$79,162
Expenditures During FY 08:	**$230,781**	$201,484	$88,676
Per Capita Revenue:	**$394**	$520	$198
Per Capita Expenditures:	**$244**	$519	$219
Operating Income (loss):	**$140,705**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**333.59%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$769,860**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$816**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ina Village

Unit Code: 041/030/32 **County:** JEFFERSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $456,421

Equalized Assessed Valuation: $2,438,260

Population: 2,500

Employees:

Full Time: 4

Part Time:

Salaries Paid: $71,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$772,312	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$309	$548	$381
Revenue Collected During FY 08:	$526,378	$5,252,094	$2,318,995
Expenditures During FY 08:	$341,350	$5,218,323	$2,340,819
Per Capita Revenue:	$211	$721	$564
Per Capita Expenditures:	$137	$706	$556
Revenues over (under) Expenditures:	$185,028	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	280.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$957,340	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$383	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$122,593	$1,203,389	$223,442
Total Unrestricted Net Assets:	$858,776	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$497,706**	$7,762,020	$1,837,009
Per Capita Debt:	**$199**	$1,174	$528
General Obligation Debt over EAV:	**12.51%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$639,464**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$256**	$1,329	$992
Revenue Collected During FY 08:	**$47,060**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$51,552**	$2,427,439	$1,076,743
Per Capita Revenue:	**$19**	$427	$282
Per Capita Expenditures:	**$21**	$403	$271
Operating Income (loss):	**-$4,492**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1231.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$634,972**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$254**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indian Creek Village

Unit Code: 049/065/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$47,460
Equalized Assessed Valuation:	$28,660,000
Population:	551
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$1,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$376,107	$266,951	$169,639
Per Capita Beginning Fund Balance:	$683	$666	$444
Revenue Collected During FY 08:	$149,769	$254,229	$117,702
Expenditures During FY 08:	$47,460	$232,039	$106,311
Per Capita Revenue:	$272	$581	$283
Per Capita Expenditures:	$86	$540	$267
Revenues over (under) Expenditures:	$102,309	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1008.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$478,416	$280,303	$171,795
Per Capita Ending Fund Balance:	$868	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$21,124	$2,724	$
Total Unreserved Funds:	$457,245	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Indian Head Park Village

Unit Code: 016/275/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,734,951

Equalized Assessed Valuation: $145,814,535

Population: 3,685

Employees:

Full Time: 17

Part Time: 13

Salaries Paid: $1,116,091

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$265,555	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$72	$548	$381
Revenue Collected During FY 08:	$2,781,638	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,862,685	$5,218,323	$2,340,819
Per Capita Revenue:	$755	$721	$564
Per Capita Expenditures:	$777	$706	$556
Revenues over (under) Expenditures:	-$81,047	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-5.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$169,396	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$46	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$530,145	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$549,645	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,438,359**	$7,762,020	$1,837,009
Per Capita Debt:	**$390**	$1,174	$528
General Obligation Debt over EAV:	**0.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,552,633**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$421**	$1,329	$992
Revenue Collected During FY 08:	**$671,612**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$725,863**	$2,427,439	$1,076,743
Per Capita Revenue:	**$182**	$427	$282
Per Capita Expenditures:	**$197**	$403	$271
Operating Income (loss):	**-$54,251**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**198.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,441,882**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$391**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Indianola Village

Unit Code: 092/060/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $60,295

Equalized Assessed Valuation: $1,152,087

Population: 224

Employees:

Full Time:

Part Time: 3

Salaries Paid: $17,156

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$141,793	$266,951	$169,639
Per Capita Beginning Fund Balance:	$633	$666	$444
Revenue Collected During FY 08:	$41,201	$254,229	$117,702
Expenditures During FY 08:	$43,030	$232,039	$106,311
Per Capita Revenue:	$184	$581	$283
Per Capita Expenditures:	$192	$540	$267
Revenues over (under) Expenditures:	-$1,829	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	325.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$139,964	$280,303	$171,795
Per Capita Ending Fund Balance:	$625	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$139,964	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Industry Village

Unit Code: 062/035/32 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,153,850

Equalized Assessed Valuation: $2,382,868

Population: 540

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: $43,267

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$288,750	$266,951	$169,639
Per Capita Beginning Fund Balance:	$535	$666	$444
Revenue Collected During FY 08:	$144,181	$254,229	$117,702
Expenditures During FY 08:	$128,898	$232,039	$106,311
Per Capita Revenue:	$267	$581	$283
Per Capita Expenditures:	$239	$540	$267
Revenues over (under) Expenditures:	$15,283	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	235.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$304,033	$280,303	$171,795
Per Capita Ending Fund Balance:	$563	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$157,761	$37,131	$
Total Unrestricted Net Assets:	$146,272	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$242,489	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$449	$2,071	$745
Revenue Collected During FY 08:	$95,075	$206,165	$79,162
Expenditures During FY 08:	$53,700	$201,484	$88,676
Per Capita Revenue:	$176	$520	$198
Per Capita Expenditures:	$99	$519	$219
Operating Income (loss):	$41,375	$4,680	$
Ratio of Retained Earnings to Expenditures:	528.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$283,864	$751,204	$341,980
Per Capita Ending Retained Earnings:	$526	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Inverness Village

Unit Code: 016/280/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,707,000

Equalized Assessed Valuation: $546,467,233

Population: 6,800

Employees:

Full Time: 4

Part Time: 2

Salaries Paid: $344,648

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,681,819	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$983	$548	$381
Revenue Collected During FY 08:	$3,578,082	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,099,563	$5,218,323	$2,340,819
Per Capita Revenue:	$526	$721	$564
Per Capita Expenditures:	$603	$706	$556
Revenues over (under) Expenditures:	-$521,481	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	150.27%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,160,338	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$906	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,971	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,141,020	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iola Village

Unit Code: 013/020/32 **County:** CLAY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $

Equalized Assessed Valuation: $441,348

Population: 161

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$41,355	$266,951	$169,639
Per Capita Beginning Fund Balance:	$257	$666	$444
Revenue Collected During FY 08:	$24,561	$254,229	$117,702
Expenditures During FY 08:	$27,504	$232,039	$106,311
Per Capita Revenue:	$153	$581	$283
Per Capita Expenditures:	$171	$540	$267
Revenues over (under) Expenditures:	-$2,943	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	139.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$38,412	$280,303	$171,795
Per Capita Ending Fund Balance:	$239	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$45,001	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,640**	$385,902	$36,500
Per Capita Debt:	**$190**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$184,813**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,148**	$2,071	$745
Revenue Collected During FY 08:	**$18,424**	$206,165	$79,162
Expenditures During FY 08:	**$36,072**	$201,484	$88,676
Per Capita Revenue:	**$114**	$520	$198
Per Capita Expenditures:	**$224**	$519	$219
Operating Income (loss):	**-$17,648**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**463.42%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$167,165**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,038**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ipava Village

Unit Code: 029/060/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $437,565

Equalized Assessed Valuation: $2,791,953

Population: 506

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $57,531

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$93,721	$266,951	$169,639
Per Capita Beginning Fund Balance:	$185	$666	$444
Revenue Collected During FY 08:	$150,085	$254,229	$117,702
Expenditures During FY 08:	$148,326	$232,039	$106,311
Per Capita Revenue:	$297	$581	$283
Per Capita Expenditures:	$293	$540	$267
Revenues over (under) Expenditures:	$1,759	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	90.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$133,719	$280,303	$171,795
Per Capita Ending Fund Balance:	$264	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$133,719	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$23,741**	$385,902	$36,500
Per Capita Debt:	**$47**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$233,563**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$462**	$2,071	$745
Revenue Collected During FY 08:	**$117,571**	$206,165	$79,162
Expenditures During FY 08:	**$113,485**	$201,484	$88,676
Per Capita Revenue:	**$232**	$520	$198
Per Capita Expenditures:	**$224**	$519	$219
Operating Income (loss):	**$4,086**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**201.40%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$228,564**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$452**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iroquois Village

Unit Code: 038/060/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$52,000
Equalized Assessed Valuation:	$1,514,587
Population:	190
Employees:	
Full Time:	10
Part Time:	
Salaries Paid:	$5,864

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$32,790	$266,951	$169,639
Per Capita Beginning Fund Balance:	$173	$666	$444
Revenue Collected During FY 08:	$79,624	$254,229	$117,702
Expenditures During FY 08:	$80,527	$232,039	$106,311
Per Capita Revenue:	$419	$581	$283
Per Capita Expenditures:	$424	$540	$267
Revenues over (under) Expenditures:	-$903	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	39.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$31,887	$280,303	$171,795
Per Capita Ending Fund Balance:	$168	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$23,887	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Irving Village

Unit Code: 068/050/32 **County:** MONTGOME

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $537,137

Equalized Assessed Valuation: $2,174,736

Population: 2,484

Employees:

Full Time:

Part Time: 4

Salaries Paid: $50,133

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$209,650	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$84	$548	$381
Revenue Collected During FY 08:	$151,305	$5,252,094	$2,318,995
Expenditures During FY 08:	$124,918	$5,218,323	$2,340,819
Per Capita Revenue:	$61	$721	$564
Per Capita Expenditures:	$50	$706	$556
Revenues over (under) Expenditures:	$26,387	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	188.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$236,037	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$95	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$236,037	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$575,691	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$232	$1,329	$992
Revenue Collected During FY 08:	$102,089	$2,601,339	$1,061,685
Expenditures During FY 08:	$98,519	$2,427,439	$1,076,743
Per Capita Revenue:	$41	$427	$282
Per Capita Expenditures:	$40	$403	$271
Operating Income (loss):	$3,570	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	587.97%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$579,261	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$233	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irvington Village

Unit Code: 095/030/32 **County:** WASHINGTO

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $143,000

Equalized Assessed Valuation: $5,429,759

Population: 860

Employees:

Full Time: 3

Part Time: 10

Salaries Paid: $113,274

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$852,104	$266,951	$169,639
Per Capita Beginning Fund Balance:	$991	$666	$444
Revenue Collected During FY 08:	$191,559	$254,229	$117,702
Expenditures During FY 08:	$254,528	$232,039	$106,311
Per Capita Revenue:	$223	$581	$283
Per Capita Expenditures:	$296	$540	$267
Revenues over (under) Expenditures:	-$62,969	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	322.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$822,040	$280,303	$171,795
Per Capita Ending Fund Balance:	$956	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$357,600	$37,131	$
Total Unrestricted Net Assets:	$355,433	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,000**	$385,902	$36,500
Per Capita Debt:	**$3**	$841	$106
General Obligation Debt over EAV:	**0.06%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,036,823**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,206**	$2,071	$745
Revenue Collected During FY 08:	**$247,779**	$206,165	$79,162
Expenditures During FY 08:	**$163,081**	$201,484	$88,676
Per Capita Revenue:	**$288**	$520	$198
Per Capita Expenditures:	**$190**	$519	$219
Operating Income (loss):	**$84,698**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**667.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,088,616**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,266**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irwin Village

Unit Code: 046/055/32 **County:** KANKAKEE

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $3,626

Equalized Assessed Valuation: $1,000,317

Population: 85

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$773,193	$266,951	$169,639
Per Capita Beginning Fund Balance:	$9,096	$666	$444
Revenue Collected During FY 08:	$78,928	$254,229	$117,702
Expenditures During FY 08:	$5,428	$232,039	$106,311
Per Capita Revenue:	$929	$581	$283
Per Capita Expenditures:	$64	$540	$267
Revenues over (under) Expenditures:	$73,500	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	15598.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$846,693	$280,303	$171,795
Per Capita Ending Fund Balance:	$9,961	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$989,640	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Island Lake Village

Unit Code: 049/070/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,567,241
Equalized Assessed Valuation:	$217,050,255
Population:	8,153
Employees:	
Full Time:	38
Part Time:	30
Salaries Paid:	$2,714,063

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,350,444	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$411	$548	$381
Revenue Collected During FY 08:	$5,205,658	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,906,815	$5,218,323	$2,340,819
Per Capita Revenue:	$638	$721	$564
Per Capita Expenditures:	$602	$706	$556
Revenues over (under) Expenditures:	$298,843	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	51.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,522,684	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$309	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$920,456	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,190,342	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,391,419**	$7,762,020	$1,837,009
Per Capita Debt:	**$416**	$1,174	$528
General Obligation Debt over EAV:	**1.01%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,791,027**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$833**	$1,329	$992
Revenue Collected During FY 08:	**$1,383,447**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,085,468**	$2,427,439	$1,076,743
Per Capita Revenue:	**$170**	$427	$282
Per Capita Expenditures:	**$133**	$403	$271
Operating Income (loss):	**$297,979**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**653.08%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,089,006**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$869**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Itasca Village

Unit Code: 022/065/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,251,742
Equalized Assessed Valuation:	$708,020,484
Population:	8,302
Employees:	
Full Time:	100
Part Time:	26
Salaries Paid:	$6,188,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,033,599	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$727	$548	$381
Revenue Collected During FY 08:	$14,574,689	$5,252,094	$2,318,995
Expenditures During FY 08:	$13,432,070	$5,218,323	$2,340,819
Per Capita Revenue:	$1,756	$721	$564
Per Capita Expenditures:	$1,618	$706	$556
Revenues over (under) Expenditures:	$1,142,619	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,176,218	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$864	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,862,030	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,216,861	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,979,665**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,286**	$1,174	$528
General Obligation Debt over EAV:	**2.10%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,271,438**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,599**	$1,329	$992
Revenue Collected During FY 08:	**$3,884,362**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,751,457**	$2,427,439	$1,076,743
Per Capita Revenue:	**$468**	$427	$282
Per Capita Expenditures:	**$452**	$403	$271
Operating Income (loss):	**$132,905**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**374.26%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,040,334**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,691**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iuka Village

Unit Code: 058/025/32 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$145,000
Equalized Assessed Valuation:	$1,851,278
Population:	598
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$76,166

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$85,713	$266,951	$169,639
Per Capita Beginning Fund Balance:	$143	$666	$444
Revenue Collected During FY 08:	$128,205	$254,229	$117,702
Expenditures During FY 08:	$103,228	$232,039	$106,311
Per Capita Revenue:	$214	$581	$283
Per Capita Expenditures:	$173	$540	$267
Revenues over (under) Expenditures:	$24,977	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	107.23%	286.45%	165.93%
Ending Fund Balance for FY 08:	$110,690	$280,303	$171,795
Per Capita Ending Fund Balance:	$185	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,595	$37,131	$
Total Unrestricted Net Assets:	$108,095	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$268,000**	$385,902	$36,500
Per Capita Debt:	**$448**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,122,511**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,877**	$2,071	$745
Revenue Collected During FY 08:	**$170,924**	$206,165	$79,162
Expenditures During FY 08:	**$210,287**	$201,484	$88,676
Per Capita Revenue:	**$286**	$520	$198
Per Capita Expenditures:	**$352**	$519	$219
Operating Income (loss):	**-$39,363**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**515.08%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,083,148**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,811**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ivesdale Village

Unit Code: 010/045/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $376,900

Equalized Assessed Valuation: $3,444,725

Population: 288

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$516,570	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,794	$666	$444
Revenue Collected During FY 08:	$95,577	$254,229	$117,702
Expenditures During FY 08:	$112,659	$232,039	$106,311
Per Capita Revenue:	$332	$581	$283
Per Capita Expenditures:	$391	$540	$267
Revenues over (under) Expenditures:	-$17,082	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	443.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$499,488	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,734	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,908	$37,131	$
Total Unrestricted Net Assets:	$496,580	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$29,520	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$103	$2,071	$745
Revenue Collected During FY 08:	$27,087	$206,165	$79,162
Expenditures During FY 08:	$27,188	$201,484	$88,676
Per Capita Revenue:	$94	$520	$198
Per Capita Expenditures:	$94	$519	$219
Operating Income (loss):	-$101	$4,680	$
Ratio of Retained Earnings to Expenditures:	108.21%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$29,419	$751,204	$341,980
Per Capita Ending Retained Earnings:	$102	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jacksonville City

Unit Code: 069/025/30 **County:** MORGAN

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $33,175,211

Equalized Assessed Valuation: $229,824,892

Population: 19,319

Employees:

Full Time: 177

Part Time: 12

Salaries Paid: $8,093,011

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,896,973	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$719	$548	$381
Revenue Collected During FY 08:	$15,789,312	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,755,980	$5,218,323	$2,340,819
Per Capita Revenue:	$817	$721	$564
Per Capita Expenditures:	$764	$706	$556
Revenues over (under) Expenditures:	$1,033,332	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	96.13%	87.61%	68.63%
Ending Fund Balance for FY 08:	$14,184,628	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$734	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,804,281	$1,203,389	$223,442
Total Unrestricted Net Assets:	$15,384,842	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,771,161**	$7,762,020	$1,837,009
Per Capita Debt:	**$247**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$32,156,379**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,664**	$1,329	$992
Revenue Collected During FY 08:	**$6,161,901**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,367,452**	$2,427,439	$1,076,743
Per Capita Revenue:	**$319**	$427	$282
Per Capita Expenditures:	**$330**	$403	$271
Operating Income (loss):	**-$205,551**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**503.46%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$32,057,628**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,659**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jeffersonville Village

Unit Code: 096/025/32 **County:** WAYNE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $662,100

Equalized Assessed Valuation: $865,042

Population: 366

Employees:

Full Time: 2

Part Time: 17

Salaries Paid: $61,447

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$47,824	$266,951	$169,639
Per Capita Beginning Fund Balance:	$131	$666	$444
Revenue Collected During FY 08:	$72,864	$254,229	$117,702
Expenditures During FY 08:	$83,693	$232,039	$106,311
Per Capita Revenue:	$199	$581	$283
Per Capita Expenditures:	$229	$540	$267
Revenues over (under) Expenditures:	-$10,829	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	44.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$36,995	$280,303	$171,795
Per Capita Ending Fund Balance:	$101	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,432	$37,131	$
Total Unrestricted Net Assets:	$16,988	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$239,500**	$385,902	$36,500
Per Capita Debt:	**$654**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$897,451**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,452**	$2,071	$745
Revenue Collected During FY 08:	**$298,202**	$206,165	$79,162
Expenditures During FY 08:	**$304,036**	$201,484	$88,676
Per Capita Revenue:	**$815**	$520	$198
Per Capita Expenditures:	**$831**	$519	$219
Operating Income (loss):	**-$5,834**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**293.26%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$891,617**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,436**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jeisyville Village

Unit Code: 011/025/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $64,700

Equalized Assessed Valuation: $594,196

Population: 124

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$107,231	$266,951	$169,639
Per Capita Beginning Fund Balance:	$865	$666	$444
Revenue Collected During FY 08:	$22,095	$254,229	$117,702
Expenditures During FY 08:	$18,701	$232,039	$106,311
Per Capita Revenue:	$178	$581	$283
Per Capita Expenditures:	$151	$540	$267
Revenues over (under) Expenditures:	$3,394	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	588.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	$110,016	$280,303	$171,795
Per Capita Ending Fund Balance:	$887	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,382	$37,131	$
Total Unrestricted Net Assets:	$90,202	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$34,516	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$278	$2,071	$745
Revenue Collected During FY 08:	$26,944	$206,165	$79,162
Expenditures During FY 08:	$26,416	$201,484	$88,676
Per Capita Revenue:	$217	$520	$198
Per Capita Expenditures:	$213	$519	$219
Operating Income (loss):	$528	$4,680	$
Ratio of Retained Earnings to Expenditures:	132.66%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$35,044	$751,204	$341,980
Per Capita Ending Retained Earnings:	$283	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jerome Village

Unit Code: 083/060/32 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$1,492,606
Equalized Assessed Valuation:	$21,887,376
Population:	1,414
Employees:	
Full Time:	9
Part Time:	11
Salaries Paid:	$545,650

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$345,252	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$244	$548	$381
Revenue Collected During FY 08:	$948,366	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,026,501	$5,218,323	$2,340,819
Per Capita Revenue:	$671	$721	$564
Per Capita Expenditures:	$726	$706	$556
Revenues over (under) Expenditures:	-$78,135	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$305,132	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$216	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$51,631	$1,203,389	$223,442
Total Unrestricted Net Assets:	$356,763	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$132,522**	$7,762,020	$1,837,009
Per Capita Debt:	**$94**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$486,472**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$344**	$1,329	$992
Revenue Collected During FY 08:	**$263,440**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$201,177**	$2,427,439	$1,076,743
Per Capita Revenue:	**$186**	$427	$282
Per Capita Expenditures:	**$142**	$403	$271
Operating Income (loss):	**$62,263**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**272.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$548,735**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$388**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Jerseyville City

Unit Code: 042/030/30 **County:** JERSEY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,394,221
Equalized Assessed Valuation:	$113,087,738
Population:	7,894
Employees:	
Full Time:	60
Part Time:	16
Salaries Paid:	$2,858,626

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,355,096	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$552	$548	$381
Revenue Collected During FY 08:	$5,482,256	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,752,773	$5,218,323	$2,340,819
Per Capita Revenue:	$694	$721	$564
Per Capita Expenditures:	$602	$706	$556
Revenues over (under) Expenditures:	$729,483	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	106.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,084,579	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$644	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$343,684	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,759,469	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,073,544**	$7,762,020	$1,837,009
Per Capita Debt:	**$136**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,730,922**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$853**	$1,329	$992
Revenue Collected During FY 08:	**$1,900,580**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,266,468**	$2,427,439	$1,076,743
Per Capita Revenue:	**$241**	$427	$282
Per Capita Expenditures:	**$287**	$403	$271
Operating Income (loss):	**-$365,888**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**280.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,365,034**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$806**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Jewett Village

Unit Code: 018/015/32 **County:** CUMBERLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $92,400

Equalized Assessed Valuation: $932,423

Population: 232

Employees:

Full Time:

Part Time: 10

Salaries Paid: $13,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$101,016	$266,951	$169,639
Per Capita Beginning Fund Balance:	$435	$666	$444
Revenue Collected During FY 08:	$47,572	$254,229	$117,702
Expenditures During FY 08:	$43,865	$232,039	$106,311
Per Capita Revenue:	$205	$581	$283
Per Capita Expenditures:	$189	$540	$267
Revenues over (under) Expenditures:	$3,707	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	215.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$94,429	$280,303	$171,795
Per Capita Ending Fund Balance:	$407	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,695	$37,131	$
Total Unrestricted Net Assets:	$63,479	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$49,497**	$385,902	$36,500
Per Capita Debt:	**$213**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$578,326**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,493**	$2,071	$745
Revenue Collected During FY 08:	**$31,997**	$206,165	$79,162
Expenditures During FY 08:	**$47,707**	$201,484	$88,676
Per Capita Revenue:	**$138**	$520	$198
Per Capita Expenditures:	**$206**	$519	$219
Operating Income (loss):	**-$15,710**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1200.89%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$572,910**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,469**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Johnsburg Village

Unit Code: 063/105/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,217,195
Equalized Assessed Valuation:	$246,807,165
Population:	5,391
Employees:	
Full Time:	20
Part Time:	5
Salaries Paid:	$1,275,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,122,894	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$208	$548	$381
Revenue Collected During FY 08:	$3,146,786	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,350,939	$5,218,323	$2,340,819
Per Capita Revenue:	$584	$721	$564
Per Capita Expenditures:	$622	$706	$556
Revenues over (under) Expenditures:	-$204,153	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	28.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$944,741	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$175	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$650,416	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,756,557**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,068**	$1,174	$528
General Obligation Debt over EAV:	**0.39%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,471,218**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,200**	$1,329	$992
Revenue Collected During FY 08:	**$315,418**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$956,774**	$2,427,439	$1,076,743
Per Capita Revenue:	**$59**	$427	$282
Per Capita Expenditures:	**$177**	$403	$271
Operating Income (loss):	**-$641,356**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**609.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,829,862**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,081**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Johnsonville Village

Unit Code: 096/030/32 **County:** WAYNE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$29,650
Equalized Assessed Valuation:	$199,612
Population:	69
Employees:	
Full Time:	7
Part Time:	
Salaries Paid:	$3,270

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$51,591	$266,951	$169,639
Per Capita Beginning Fund Balance:	$748	$666	$444
Revenue Collected During FY 08:	$12,420	$254,229	$117,702
Expenditures During FY 08:	$9,419	$232,039	$106,311
Per Capita Revenue:	$180	$581	$283
Per Capita Expenditures:	$137	$540	$267
Revenues over (under) Expenditures:	$3,001	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	579.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,592	$280,303	$171,795
Per Capita Ending Fund Balance:	$791	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$54,592	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Johnston City City

Unit Code: 100/060/30 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,402,000

Equalized Assessed Valuation: $19,463,452

Population: 3,503

Employees:

Full Time: 24

Part Time: 33

Salaries Paid: $1,053,855

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$960,174	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$274	$548	$381
Revenue Collected During FY 08:	$2,045,030	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,215,654	$5,218,323	$2,340,819
Per Capita Revenue:	$584	$721	$564
Per Capita Expenditures:	$633	$706	$556
Revenues over (under) Expenditures:	-$170,624	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$745,191	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$213	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$499,035	$1,203,389	$223,442
Total Unrestricted Net Assets:	$377,616	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$446,460**	$7,762,020	$1,837,009
Per Capita Debt:	**$127**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$544,321**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$155**	$1,329	$992
Revenue Collected During FY 08:	**$1,391,997**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,151,937**	$2,427,439	$1,076,743
Per Capita Revenue:	**$397**	$427	$282
Per Capita Expenditures:	**$329**	$403	$271
Operating Income (loss):	**$240,060**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**71.94%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$828,740**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$237**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Joliet City

Unit Code: 099/055/30 **County:** WILL

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$265,775,350
Equalized Assessed Valuation:	$3,193,631,812
Population:	152,812
Employees:	
Full Time:	925
Part Time:	127
Salaries Paid:	$84,743,813

Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$77,064,134	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$504	$420	$380
Revenue Collected During FY 08:	$163,599,063	$47,279,441	$36,812,097
Expenditures During FY 08:	$177,839,408	$46,868,184	$35,335,224
Per Capita Revenue:	$1,071	$910	$884
Per Capita Expenditures:	$1,164	$894	$899
Revenues over (under) Expenditures:	-$14,240,345	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	34.07%	48.74%	43.68%
Ending Fund Balance for FY 08:	$60,597,992	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$397	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,370,429	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$6,508,615	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$70,227,105**	$74,451,458	$47,444,580
Per Capita Debt:	**$460**	$1,334	$1,078
General Obligation Debt over EAV:	**0.36%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$262,004,608**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,715**	$1,214	$976
Revenue Collected During FY 08:	**$30,711,904**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$35,983,240**	$16,245,069	$9,219,236
Per Capita Revenue:	**$201**	$312	$227
Per Capita Expenditures:	**$235**	$294	$237
Operating Income (loss):	**-$5,271,336**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**706.76%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$254,314,466**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,664**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jonesboro City
Unit Code:	091/030/30
County:	UNION
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,663,970
Equalized Assessed Valuation:	$12,703,565
Population:	1,832
Employees:	
Full Time:	11
Part Time:	15
Salaries Paid:	$438,027

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,237,855	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$676	$548	$381
Revenue Collected During FY 08:	$649,875	$5,252,094	$2,318,995
Expenditures During FY 08:	$550,132	$5,218,323	$2,340,819
Per Capita Revenue:	$355	$721	$564
Per Capita Expenditures:	$300	$706	$556
Revenues over (under) Expenditures:	$99,743	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	236.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,301,127	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$710	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,656	$1,203,389	$223,442
Total Unrestricted Net Assets:	$815,203	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,136,364	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,166	$1,329	$992
Revenue Collected During FY 08:	$1,132,580	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,096,839	$2,427,439	$1,076,743
Per Capita Revenue:	$618	$427	$282
Per Capita Expenditures:	$599	$403	$271
Operating Income (loss):	$35,741	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	198.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,172,105	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,186	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Joppa Village

Unit Code: 061/015/32 **County:** MASSAC

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $153,457

Equalized Assessed Valuation: $682,499

Population: 500

Employees:

Full Time:

Part Time: 10

Salaries Paid: $61,955

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$253,632	$266,951	$169,639
Per Capita Beginning Fund Balance:	$507	$666	$444
Revenue Collected During FY 08:	$188,008	$254,229	$117,702
Expenditures During FY 08:	$194,059	$232,039	$106,311
Per Capita Revenue:	$376	$581	$283
Per Capita Expenditures:	$388	$540	$267
Revenues over (under) Expenditures:	-$6,051	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	127.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$247,581	$280,303	$171,795
Per Capita Ending Fund Balance:	$495	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$133,110	$37,131	$
Total Unrestricted Net Assets:	$114,471	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$252,635	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$505	$2,071	$745
Revenue Collected During FY 08:	$66,746	$206,165	$79,162
Expenditures During FY 08:	$39,032	$201,484	$88,676
Per Capita Revenue:	$133	$520	$198
Per Capita Expenditures:	$78	$519	$219
Operating Income (loss):	$27,714	$4,680	$
Ratio of Retained Earnings to Expenditures:	718.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$280,349	$751,204	$341,980
Per Capita Ending Retained Earnings:	$561	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Joy Village

Unit Code: 066/015/32 **County:** MERCER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $304,284

Equalized Assessed Valuation: $2,294,363

Population: 712

Employees:

Full Time: 4

Part Time: 2

Salaries Paid: $80,716

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$135,471	$266,951	$169,639
Per Capita Beginning Fund Balance:	$190	$666	$444
Revenue Collected During FY 08:	$133,631	$254,229	$117,702
Expenditures During FY 08:	$136,325	$232,039	$106,311
Per Capita Revenue:	$188	$581	$283
Per Capita Expenditures:	$191	$540	$267
Revenues over (under) Expenditures:	-$2,694	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	97.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$132,777	$280,303	$171,795
Per Capita Ending Fund Balance:	$186	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$132,777	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$576,484	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$810	$2,071	$745
Revenue Collected During FY 08:	$81,293	$206,165	$79,162
Expenditures During FY 08:	$114,737	$201,484	$88,676
Per Capita Revenue:	$114	$520	$198
Per Capita Expenditures:	$161	$519	$219
Operating Income (loss):	-$33,444	$4,680	$
Ratio of Retained Earnings to Expenditures:	473.29%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$543,040	$751,204	$341,980
Per Capita Ending Retained Earnings:	$763	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Junction Village

Unit Code: 030/015/32 **County:** GALLATIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $29,480

Equalized Assessed Valuation: $205,189

Population: 139

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$97,940	$266,951	$169,639
Per Capita Beginning Fund Balance:	$705	$666	$444
Revenue Collected During FY 08:	$27,233	$254,229	$117,702
Expenditures During FY 08:	$13,980	$232,039	$106,311
Per Capita Revenue:	$196	$581	$283
Per Capita Expenditures:	$101	$540	$267
Revenues over (under) Expenditures:	$13,253	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	822.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$114,934	$280,303	$171,795
Per Capita Ending Fund Balance:	$827	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$114,934	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Junction City Village

Unit Code: 058/030/32 **County:** MARION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $283,806

Equalized Assessed Valuation: $1,321,731

Population: 565

Employees:

Full Time:

Part Time: 13

Salaries Paid: $55,358

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$160,528	$266,951	$169,639
Per Capita Beginning Fund Balance:	$284	$666	$444
Revenue Collected During FY 08:	$151,706	$254,229	$117,702
Expenditures During FY 08:	$151,650	$232,039	$106,311
Per Capita Revenue:	$269	$581	$283
Per Capita Expenditures:	$268	$540	$267
Revenues over (under) Expenditures:	$56	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	105.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$160,234	$280,303	$171,795
Per Capita Ending Fund Balance:	$284	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$93,896	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$369,336**	$385,902	$36,500
Per Capita Debt:	**$654**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$849,658**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,504**	$2,071	$745
Revenue Collected During FY 08:	**$152,908**	$206,165	$79,162
Expenditures During FY 08:	**$152,832**	$201,484	$88,676
Per Capita Revenue:	**$271**	$520	$198
Per Capita Expenditures:	**$270**	$519	$219
Operating Income (loss):	**$76**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**556.22%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$850,084**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,505**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Justice Village

Unit Code: 016/285/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,512,968
Equalized Assessed Valuation:	$163,045,085
Population:	12,719
Employees:	
Full Time:	40
Part Time:	10
Salaries Paid:	$2,998,045

Blended Component Units

Number Submitted = 2

Firefighters' Pension Employee Retirement Syster

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$177,322	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$14	$548	$381
Revenue Collected During FY 08:	$7,410,971	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,001,899	$5,218,323	$2,340,819
Per Capita Revenue:	$583	$721	$564
Per Capita Expenditures:	$708	$706	$556
Revenues over (under) Expenditures:	-$1,590,928	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	11.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,043,855	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$82	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,417,578	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$12,052,646	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,551,577**	$7,762,020	$1,837,009
Per Capita Debt:	**$908**	$1,174	$528
General Obligation Debt over EAV:	**0.88%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$372,666**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$29**	$1,329	$992
Revenue Collected During FY 08:	**$697,032**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$545,564**	$2,427,439	$1,076,743
Per Capita Revenue:	**$55**	$427	$282
Per Capita Expenditures:	**$43**	$403	$271
Operating Income (loss):	**$151,468**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**96.07%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$524,134**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$41**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kampsville Village

Unit Code: 007/030/32 **County:** CALHOUN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $260,000

Equalized Assessed Valuation: $2,836,762

Population: 400

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $10,960

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$90,532	$266,951	$169,639
Per Capita Beginning Fund Balance:	$226	$666	$444
Revenue Collected During FY 08:	$107,821	$254,229	$117,702
Expenditures During FY 08:	$118,770	$232,039	$106,311
Per Capita Revenue:	$270	$581	$283
Per Capita Expenditures:	$297	$540	$267
Revenues over (under) Expenditures:	-$10,949	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	81.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$96,256	$280,303	$171,795
Per Capita Ending Fund Balance:	$241	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$59,052	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$112,014**	$385,902	$36,500
Per Capita Debt:	**$280**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$333,518**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$834**	$2,071	$745
Revenue Collected During FY 08:	**$1,246**	$206,165	$79,162
Expenditures During FY 08:	**$126,266**	$201,484	$88,676
Per Capita Revenue:	**$3**	$520	$198
Per Capita Expenditures:	**$316**	$519	$219
Operating Income (loss):	**-$125,020**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**190.30%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$240,281**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$601**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kane Village

Unit Code: 031/030/32 **County:** GREENE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $405,000

Equalized Assessed Valuation: $1,688,740

Population: 450

Employees:

Full Time:

Part Time: 15

Salaries Paid: $47,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$97,707	$266,951	$169,639
Per Capita Beginning Fund Balance:	$217	$666	$444
Revenue Collected During FY 08:	$87,549	$254,229	$117,702
Expenditures During FY 08:	$84,401	$232,039	$106,311
Per Capita Revenue:	$195	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$3,148	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	119.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$100,855	$280,303	$171,795
Per Capita Ending Fund Balance:	$224	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$100,855	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$377,423	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$839	$2,071	$745
Revenue Collected During FY 08:	$83,502	$206,165	$79,162
Expenditures During FY 08:	$66,064	$201,484	$88,676
Per Capita Revenue:	$186	$520	$198
Per Capita Expenditures:	$147	$519	$219
Operating Income (loss):	$17,438	$4,680	$
Ratio of Retained Earnings to Expenditures:	597.69%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$394,861	$751,204	$341,980
Per Capita Ending Retained Earnings:	$877	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kaneville Village

Unit Code: 045/110/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $86,001

Equalized Assessed Valuation: $12,288,177

Population: 440

Employees:

Full Time:

Part Time: 1

Salaries Paid: $800

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,859	$266,951	$169,639
Per Capita Beginning Fund Balance:	$27	$666	$444
Revenue Collected During FY 08:	$86,458	$254,229	$117,702
Expenditures During FY 08:	$30,665	$232,039	$106,311
Per Capita Revenue:	$196	$581	$283
Per Capita Expenditures:	$70	$540	$267
Revenues over (under) Expenditures:	$55,793	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	220.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$67,652	$280,303	$171,795
Per Capita Ending Fund Balance:	$154	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$67,652	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kangley Village

Unit Code: 050/030/32 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$71,200
Equalized Assessed Valuation:	$2,037,786
Population:	287
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$3,960

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$221,148	$266,951	$169,639
Per Capita Beginning Fund Balance:	$771	$666	$444
Revenue Collected During FY 08:	$69,641	$254,229	$117,702
Expenditures During FY 08:	$87,186	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$304	$540	$267
Revenues over (under) Expenditures:	-$17,545	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	233.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$203,603	$280,303	$171,795
Per Capita Ending Fund Balance:	$709	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$68,537	$2,724	$
Total Unreserved Funds:	$135,066	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Kankakee City

Unit Code: 046/060/30 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,806,977
Equalized Assessed Valuation:	$284,408,370
Population:	26,608
Employees:	
Full Time:	320
Part Time:	32
Salaries Paid:	$14,137,217

Blended Component Units

Number Submitted = 2

Community Development Agency
Municipal Utility

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,466,560	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$205	$420	$380
Revenue Collected During FY 08:	$49,572,949	$47,279,441	$36,812,097
Expenditures During FY 08:	$50,968,700	$46,868,184	$35,335,224
Per Capita Revenue:	$1,863	$910	$884
Per Capita Expenditures:	$1,916	$894	$899
Revenues over (under) Expenditures:	-$1,395,751	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	14.47%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,373,843	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$277	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,859,692	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$33,637,769	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$82,924,462**	$74,451,458	$47,444,580
Per Capita Debt:	**$3,117**	$1,334	$1,078
General Obligation Debt over EAV:	**19.50%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$27,400,797**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,030**	$1,214	$976
Revenue Collected During FY 08:	**$8,669,056**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,153,944**	$16,245,069	$9,219,236
Per Capita Revenue:	**$326**	$312	$227
Per Capita Expenditures:	**$344**	$294	$237
Operating Income (loss):	**-$484,888**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**293.04%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$26,824,736**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,008**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kansas Village

Unit Code: 023/025/32 **County:** EDGAR

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $488,550

Equalized Assessed Valuation: $4,109,775

Population: 842

Employees:

Full Time: 3

Part Time: 21

Salaries Paid: $139,704

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$625,308	$266,951	$169,639
Per Capita Beginning Fund Balance:	$743	$666	$444
Revenue Collected During FY 08:	$242,419	$254,229	$117,702
Expenditures During FY 08:	$222,544	$232,039	$106,311
Per Capita Revenue:	$288	$581	$283
Per Capita Expenditures:	$264	$540	$267
Revenues over (under) Expenditures:	$19,875	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	286.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$638,252	$280,303	$171,795
Per Capita Ending Fund Balance:	$758	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$116,629	$37,131	$
Total Unrestricted Net Assets:	$446,164	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$709,118	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$842	$2,071	$745
Revenue Collected During FY 08:	$115,300	$206,165	$79,162
Expenditures During FY 08:	$122,441	$201,484	$88,676
Per Capita Revenue:	$137	$520	$198
Per Capita Expenditures:	$145	$519	$219
Operating Income (loss):	-$7,141	$4,680	$
Ratio of Retained Earnings to Expenditures:	573.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$701,977	$751,204	$341,980
Per Capita Ending Retained Earnings:	$834	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kappa Village

Unit Code: 102/040/32 **County:** WOODFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$45,753
Equalized Assessed Valuation:	$3,258,180
Population:	170
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$10,390

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$99,710	$266,951	$169,639
Per Capita Beginning Fund Balance:	$587	$666	$444
Revenue Collected During FY 08:	$55,036	$254,229	$117,702
Expenditures During FY 08:	$32,324	$232,039	$106,311
Per Capita Revenue:	$324	$581	$283
Per Capita Expenditures:	$190	$540	$267
Revenues over (under) Expenditures:	$22,712	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	378.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$122,422	$280,303	$171,795
Per Capita Ending Fund Balance:	$720	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$90,462	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,000**	$385,902	$36,500
Per Capita Debt:	**$188**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Karnak Village

Unit Code: 077/010/32 **County:** PULASKI

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$161,000
Equalized Assessed Valuation:	$1,227,849
Population:	619
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$95,937

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$50,685	$266,951	$169,639
Per Capita Beginning Fund Balance:	$82	$666	$444
Revenue Collected During FY 08:	$176,621	$254,229	$117,702
Expenditures During FY 08:	$218,217	$232,039	$106,311
Per Capita Revenue:	$285	$581	$283
Per Capita Expenditures:	$353	$540	$267
Revenues over (under) Expenditures:	-$41,596	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	3.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$7,889	$280,303	$171,795
Per Capita Ending Fund Balance:	$13	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80	$37,131	$
Total Unrestricted Net Assets:	$7,809	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$290,000**	$385,902	$36,500
Per Capita Debt:	**$468**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,476,950**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,386**	$2,071	$745
Revenue Collected During FY 08:	**$328,870**	$206,165	$79,162
Expenditures During FY 08:	**$365,750**	$201,484	$88,676
Per Capita Revenue:	**$531**	$520	$198
Per Capita Expenditures:	**$591**	$519	$219
Operating Income (loss):	**-$36,880**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**394.06%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,441,270**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,328**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kaskaskia Village

Unit Code: 079/035/32 **County:** RANDOLPH

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $10,000

Equalized Assessed Valuation: $

Population: 24

Employees:

Full Time:

Part Time: 3

Salaries Paid: $255

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$26,202	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,092	$666	$444
Revenue Collected During FY 08:	$2,458	$254,229	$117,702
Expenditures During FY 08:	$1,646	$232,039	$106,311
Per Capita Revenue:	$102	$581	$283
Per Capita Expenditures:	$69	$540	$267
Revenues over (under) Expenditures:	$812	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1641.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$27,014	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,126	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$18,953	$2,724	$
Total Unreserved Funds:	$26,037	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keenes Village

Unit Code: 096/035/32 **County:** WAYNE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $25,575

Equalized Assessed Valuation: $144,363

Population: 62

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$53,728	$266,951	$169,639
Per Capita Beginning Fund Balance:	$867	$666	$444
Revenue Collected During FY 08:	$15,803	$254,229	$117,702
Expenditures During FY 08:	$15,257	$232,039	$106,311
Per Capita Revenue:	$255	$581	$283
Per Capita Expenditures:	$246	$540	$267
Revenues over (under) Expenditures:	$546	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	347.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$53,061	$280,303	$171,795
Per Capita Ending Fund Balance:	$856	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$30,206	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$24,500**	$385,902	$36,500
Per Capita Debt:	**$395**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$311,326**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,021**	$2,071	$745
Revenue Collected During FY 08:	**$9,654**	$206,165	$79,162
Expenditures During FY 08:	**$30,217**	$201,484	$88,676
Per Capita Revenue:	**$156**	$520	$198
Per Capita Expenditures:	**$487**	$519	$219
Operating Income (loss):	**-$20,563**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**963.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$291,063**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,695**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keensburg Village

Unit Code: 093/020/32 **County:** WABASH

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $135,000

Equalized Assessed Valuation: $668,065

Population: 350

Employees:

Full Time:

Part Time: 4

Salaries Paid: $11,779

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$52,819	$266,951	$169,639
Per Capita Beginning Fund Balance:	$151	$666	$444
Revenue Collected During FY 08:	$41,515	$254,229	$117,702
Expenditures During FY 08:	$49,565	$232,039	$106,311
Per Capita Revenue:	$119	$581	$283
Per Capita Expenditures:	$142	$540	$267
Revenues over (under) Expenditures:	-$8,050	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	90.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$44,769	$280,303	$171,795
Per Capita Ending Fund Balance:	$128	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$44,769	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$246,000**	$385,902	$36,500
Per Capita Debt:	**$703**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$818,584**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,339**	$2,071	$745
Revenue Collected During FY 08:	**$57,782**	$206,165	$79,162
Expenditures During FY 08:	**$83,664**	$201,484	$88,676
Per Capita Revenue:	**$165**	$520	$198
Per Capita Expenditures:	**$239**	$519	$219
Operating Income (loss):	**-$25,882**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**947.48%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$792,702**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,265**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keithsburg City

Unit Code: 066/020/30 **County:** MERCER

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $621,010

Equalized Assessed Valuation: $3,827,631

Population: 700

Employees:

Full Time: 3

Part Time: 24

Salaries Paid: $106,605

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$417,813	$266,951	$169,639
Per Capita Beginning Fund Balance:	$597	$666	$444
Revenue Collected During FY 08:	$317,742	$254,229	$117,702
Expenditures During FY 08:	$317,271	$232,039	$106,311
Per Capita Revenue:	$454	$581	$283
Per Capita Expenditures:	$453	$540	$267
Revenues over (under) Expenditures:	$471	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	131.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$418,284	$280,303	$171,795
Per Capita Ending Fund Balance:	$598	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$422,872	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$25,929**	$385,902	$36,500
Per Capita Debt:	**$37**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$808,912**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,156**	$2,071	$745
Revenue Collected During FY 08:	**$170,295**	$206,165	$79,162
Expenditures During FY 08:	**$188,740**	$201,484	$88,676
Per Capita Revenue:	**$243**	$520	$198
Per Capita Expenditures:	**$270**	$519	$219
Operating Income (loss):	**-$18,445**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**418.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$790,467**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,129**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kell Village

Unit Code: 058/035/32 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$46,800
Equalized Assessed Valuation:	$546,784
Population:	258
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$7,640

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$41,331	$266,951	$169,639
Per Capita Beginning Fund Balance:	$160	$666	$444
Revenue Collected During FY 08:	$47,810	$254,229	$117,702
Expenditures During FY 08:	$35,278	$232,039	$106,311
Per Capita Revenue:	$185	$581	$283
Per Capita Expenditures:	$137	$540	$267
Revenues over (under) Expenditures:	$12,532	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	152.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$53,863	$280,303	$171,795
Per Capita Ending Fund Balance:	$209	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$63,850	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kempton Village

Unit Code: 027/025/32 **County:** FORD

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$277,335
Equalized Assessed Valuation:	$1,899,579
Population:	235
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$15,320

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,385	$266,951	$169,639
Per Capita Beginning Fund Balance:	$644	$666	$444
Revenue Collected During FY 08:	$88,908	$254,229	$117,702
Expenditures During FY 08:	$63,496	$232,039	$106,311
Per Capita Revenue:	$378	$581	$283
Per Capita Expenditures:	$270	$540	$267
Revenues over (under) Expenditures:	$25,412	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	245.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$155,897	$280,303	$171,795
Per Capita Ending Fund Balance:	$663	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,194	$37,131	$
Total Unrestricted Net Assets:	$152,703	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$96,000**	$385,902	$36,500
Per Capita Debt:	**$409**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$81,240**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$346**	$2,071	$745
Revenue Collected During FY 08:	**$21,705**	$206,165	$79,162
Expenditures During FY 08:	**$31,524**	$201,484	$88,676
Per Capita Revenue:	**$92**	$520	$198
Per Capita Expenditures:	**$134**	$519	$219
Operating Income (loss):	**-$9,819**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-222.56%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$70,159**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$299**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kenilworth Village

Unit Code: 016/290/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,631,607

Equalized Assessed Valuation: $281,090,098

Population: 2,399

Employees:

Full Time: 25

Part Time: 15

Salaries Paid: $2,040,227

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,849,516	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,188	$548	$381
Revenue Collected During FY 08:	$4,345,589	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,340,114	$5,218,323	$2,340,819
Per Capita Revenue:	$1,811	$721	$564
Per Capita Expenditures:	$1,809	$706	$556
Revenues over (under) Expenditures:	$5,475	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.23%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,091,473	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,289	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,585,802	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,892,089	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,735,911**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,641**	$1,174	$528
General Obligation Debt over EAV:	**1.44%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,824,885**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$761**	$1,329	$992
Revenue Collected During FY 08:	**$897,993**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$985,482**	$2,427,439	$1,076,743
Per Capita Revenue:	**$374**	$427	$282
Per Capita Expenditures:	**$411**	$403	$271
Operating Income (loss):	**-$87,489**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**176.30%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,737,396**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$724**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kewanee City

Unit Code: 037/070/30 **County:** HENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$14,141,054
Equalized Assessed Valuation:	$78,554,344
Population:	12,944
Employees:	
Full Time:	84
Part Time:	27
Salaries Paid:	$4,250,012

Blended Component Units

Number Submitted = 3

Cemetery
Kewanee Fire Pension Trust
Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,476,784	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$346	$548	$381
Revenue Collected During FY 08:	$7,541,494	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,165,160	$5,218,323	$2,340,819
Per Capita Revenue:	$583	$721	$564
Per Capita Expenditures:	$476	$706	$556
Revenues over (under) Expenditures:	$1,376,334	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	88.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,436,824	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$420	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$5,436,824	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,943,067**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,154**	$1,174	$528
General Obligation Debt over EAV:	**7.05%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$730,441**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$56**	$1,329	$992
Revenue Collected During FY 08:	**$4,036,491**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,375,497**	$2,427,439	$1,076,743
Per Capita Revenue:	**$312**	$427	$282
Per Capita Expenditures:	**$261**	$403	$271
Operating Income (loss):	**$660,994**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**16.73%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$564,752**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$44**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Keyesport Village

Unit Code: 014/055/32 **County:** CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $145,100

Equalized Assessed Valuation: $2,779,489

Population: 722

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: $66,061

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$73,960	$266,951	$169,639
Per Capita Beginning Fund Balance:	$102	$666	$444
Revenue Collected During FY 08:	$103,171	$254,229	$117,702
Expenditures During FY 08:	$103,219	$232,039	$106,311
Per Capita Revenue:	$143	$581	$283
Per Capita Expenditures:	$143	$540	$267
Revenues over (under) Expenditures:	-$48	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	70.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$72,412	$280,303	$171,795
Per Capita Ending Fund Balance:	$100	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,630	$37,131	$
Total Unrestricted Net Assets:	$57,782	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$212,555**	$385,902	$36,500
Per Capita Debt:	**$294**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$897,968**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,244**	$2,071	$745
Revenue Collected During FY 08:	**$170,391**	$206,165	$79,162
Expenditures During FY 08:	**$190,330**	$201,484	$88,676
Per Capita Revenue:	**$236**	$520	$198
Per Capita Expenditures:	**$264**	$519	$219
Operating Income (loss):	**-$19,939**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**462.11%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$879,529**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,218**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kilbourne Village

Unit Code: 060/030/32 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $141,400

Equalized Assessed Valuation: $1,491,479

Population: 375

Employees:

Full Time:

Part Time: 16

Salaries Paid: $29,823

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$303,930	$266,951	$169,639
Per Capita Beginning Fund Balance:	$810	$666	$444
Revenue Collected During FY 08:	$159,722	$254,229	$117,702
Expenditures During FY 08:	$104,997	$232,039	$106,311
Per Capita Revenue:	$426	$581	$283
Per Capita Expenditures:	$280	$540	$267
Revenues over (under) Expenditures:	$54,725	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	341.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$358,655	$280,303	$171,795
Per Capita Ending Fund Balance:	$956	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$383,283	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kildeer Village

Unit Code: 049/075/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,032,605

Equalized Assessed Valuation: $328,325,093

Population: 4,127

Employees:

Full Time: 24

Part Time: 3

Salaries Paid: $1,878,418

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,680,796	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$650	$548	$381
Revenue Collected During FY 08:	$4,847,339	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,870,722	$5,218,323	$2,340,819
Per Capita Revenue:	$1,175	$721	$564
Per Capita Expenditures:	$1,423	$706	$556
Revenues over (under) Expenditures:	-$1,023,383	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	18.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,088,843	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$264	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$378,733	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,598,528	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,872,789**	$7,762,020	$1,837,009
Per Capita Debt:	**$454**	$1,174	$528
General Obligation Debt over EAV:	**0.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$439,414**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$415,526**	$2,427,439	$1,076,743
Per Capita Revenue:	**$106**	$427	$282
Per Capita Expenditures:	**$101**	$403	$271
Operating Income (loss):	**$23,888**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1613.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,706,439**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,625**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kincaid Village

Unit Code: 011/030/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $969,000

Equalized Assessed Valuation: $9,758,454

Population: 1,353

Employees:

Full Time: 6

Part Time: 10

Salaries Paid: $243,211

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$188,491	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$139	$548	$381
Revenue Collected During FY 08:	$407,442	$5,252,094	$2,318,995
Expenditures During FY 08:	$334,789	$5,218,323	$2,340,819
Per Capita Revenue:	$301	$721	$564
Per Capita Expenditures:	$247	$706	$556
Revenues over (under) Expenditures:	$72,653	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	70.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$236,952	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$175	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,919	$1,203,389	$223,442
Total Unrestricted Net Assets:	$202,033	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$228,904**	$7,762,020	$1,837,009
Per Capita Debt:	**$169**	$1,174	$528
General Obligation Debt over EAV:	**1.49%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,212,974**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,636**	$1,329	$992
Revenue Collected During FY 08:	**$468,228**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$487,686**	$2,427,439	$1,076,743
Per Capita Revenue:	**$346**	$427	$282
Per Capita Expenditures:	**$360**	$403	$271
Operating Income (loss):	**-$19,458**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**454.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,217,708**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,639**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinderhook Village

Unit Code: 075/045/32 **County:** PIKE

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $109,466

Equalized Assessed Valuation: $1,127,200

Population: 242

Employees:

Full Time:

Part Time: 5

Salaries Paid: $11,337

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$70,336	$266,951	$169,639
Per Capita Beginning Fund Balance:	$291	$666	$444
Revenue Collected During FY 08:	$45,037	$254,229	$117,702
Expenditures During FY 08:	$38,043	$232,039	$106,311
Per Capita Revenue:	$186	$581	$283
Per Capita Expenditures:	$157	$540	$267
Revenues over (under) Expenditures:	$6,994	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	203.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$77,330	$280,303	$171,795
Per Capita Ending Fund Balance:	$320	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$77,330	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$192,200**	$385,902	$36,500
Per Capita Debt:	**$794**	$841	$106
General Obligation Debt over EAV:	**17.05%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$456,268**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,885**	$2,071	$745
Revenue Collected During FY 08:	**$45,971**	$206,165	$79,162
Expenditures During FY 08:	**$73,584**	$201,484	$88,676
Per Capita Revenue:	**$190**	$520	$198
Per Capita Expenditures:	**$304**	$519	$219
Operating Income (loss):	**-$27,613**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**570.44%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$419,755**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,735**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kingston Village

Unit Code: 019/030/32 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $993,869

Equalized Assessed Valuation: $21,861,408

Population: 980

Employees:

Full Time: 5

Part Time: 4

Salaries Paid: $181,035

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$131,407	$266,951	$169,639
Per Capita Beginning Fund Balance:	$134	$666	$444
Revenue Collected During FY 08:	$354,690	$254,229	$117,702
Expenditures During FY 08:	$345,583	$232,039	$106,311
Per Capita Revenue:	$362	$581	$283
Per Capita Expenditures:	$353	$540	$267
Revenues over (under) Expenditures:	$9,107	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	42.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$148,414	$280,303	$171,795
Per Capita Ending Fund Balance:	$151	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$148,414	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$344,043**	$385,902	$36,500
Per Capita Debt:	**$351**	$841	$106
General Obligation Debt over EAV:	**0.59%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$440,089**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$449**	$2,071	$745
Revenue Collected During FY 08:	**$302,080**	$206,165	$79,162
Expenditures During FY 08:	**$379,471**	$201,484	$88,676
Per Capita Revenue:	**$308**	$520	$198
Per Capita Expenditures:	**$387**	$519	$219
Operating Income (loss):	**-$77,391**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**93.50%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$354,798**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$362**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kingston Mines Village

Unit Code: 072/050/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $618,350

Equalized Assessed Valuation: $3,316,582

Population: 259

Employees:

Full Time:

Part Time: 16

Salaries Paid: $26,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$86,703	$266,951	$169,639
Per Capita Beginning Fund Balance:	$335	$666	$444
Revenue Collected During FY 08:	$86,339	$254,229	$117,702
Expenditures During FY 08:	$60,507	$232,039	$106,311
Per Capita Revenue:	$333	$581	$283
Per Capita Expenditures:	$234	$540	$267
Revenues over (under) Expenditures:	$25,832	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	185.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$112,535	$280,303	$171,795
Per Capita Ending Fund Balance:	$434	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,733	$37,131	$
Total Unrestricted Net Assets:	$70,244	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$79,190	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$306	$2,071	$745
Revenue Collected During FY 08:	$60,840	$206,165	$79,162
Expenditures During FY 08:	$50,057	$201,484	$88,676
Per Capita Revenue:	$235	$520	$198
Per Capita Expenditures:	$193	$519	$219
Operating Income (loss):	$10,783	$4,680	$
Ratio of Retained Earnings to Expenditures:	179.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$89,973	$751,204	$341,980
Per Capita Ending Retained Earnings:	$347	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinmundy City

Unit Code: 058/040/30 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$611,501
Equalized Assessed Valuation:	$3,108,322
Population:	892
Employees:	
Full Time:	4
Part Time:	5
Salaries Paid:	$128,110

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$84,785	$266,951	$169,639
Per Capita Beginning Fund Balance:	$95	$666	$444
Revenue Collected During FY 08:	$214,712	$254,229	$117,702
Expenditures During FY 08:	$209,498	$232,039	$106,311
Per Capita Revenue:	$241	$581	$283
Per Capita Expenditures:	$235	$540	$267
Revenues over (under) Expenditures:	$5,214	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	43.11%	286.45%	165.93%
Ending Fund Balance for FY 08:	$90,309	$280,303	$171,795
Per Capita Ending Fund Balance:	$101	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,269	$37,131	$
Total Unrestricted Net Assets:	$35,040	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$485,556**	$385,902	$36,500
Per Capita Debt:	**$544**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,308,132**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,588**	$2,071	$745
Revenue Collected During FY 08:	**$351,148**	$206,165	$79,162
Expenditures During FY 08:	**$300,431**	$201,484	$88,676
Per Capita Revenue:	**$394**	$520	$198
Per Capita Expenditures:	**$337**	$519	$219
Operating Income (loss):	**$50,717**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**785.15%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,358,849**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,644**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kinsman City

Unit Code: 032/050/30 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $220,475

Equalized Assessed Valuation: $1,416,000

Population: 115

Employees:

Full Time:

Part Time: 9

Salaries Paid: $8,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$81,352	$266,951	$169,639
Per Capita Beginning Fund Balance:	$707	$666	$444
Revenue Collected During FY 08:	$42,469	$254,229	$117,702
Expenditures During FY 08:	$39,905	$232,039	$106,311
Per Capita Revenue:	$369	$581	$283
Per Capita Expenditures:	$347	$540	$267
Revenues over (under) Expenditures:	$2,564	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	225.88%	286.45%	165.93%
Ending Fund Balance for FY 08:	$90,139	$280,303	$171,795
Per Capita Ending Fund Balance:	$784	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$90,139	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$261,057	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,270	$2,071	$745
Revenue Collected During FY 08:	$45,285	$206,165	$79,162
Expenditures During FY 08:	$48,275	$201,484	$88,676
Per Capita Revenue:	$394	$520	$198
Per Capita Expenditures:	$420	$519	$219
Operating Income (loss):	-$2,990	$4,680	$
Ratio of Retained Earnings to Expenditures:	521.69%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$251,844	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,190	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Kirkland Village

Unit Code: 019/035/32 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,450,000
Equalized Assessed Valuation:	$2,895,000
Population:	2,860
Employees:	
Full Time:	11
Part Time:	6
Salaries Paid:	$362,394

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,068,605	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$374	$548	$381
Revenue Collected During FY 08:	$1,145,270	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,030,426	$5,218,323	$2,340,819
Per Capita Revenue:	$400	$721	$564
Per Capita Expenditures:	$360	$706	$556
Revenues over (under) Expenditures:	$114,844	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	114.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,183,449	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$414	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$226,074	$1,203,389	$223,442
Total Unrestricted Net Assets:	$865,857	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$692,031	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$242	$1,329	$992
Revenue Collected During FY 08:	$302,415	$2,601,339	$1,061,685
Expenditures During FY 08:	$308,224	$2,427,439	$1,076,743
Per Capita Revenue:	$106	$427	$282
Per Capita Expenditures:	$108	$403	$271
Operating Income (loss):	-$5,809	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	222.64%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$686,222	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$240	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kirkwood Village

Unit Code: 094/015/32 **County:** WARREN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $375,555

Equalized Assessed Valuation: $4,341,307

Population: 900

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $49,071

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$294,552	$266,951	$169,639
Per Capita Beginning Fund Balance:	$327	$666	$444
Revenue Collected During FY 08:	$147,593	$254,229	$117,702
Expenditures During FY 08:	$151,868	$232,039	$106,311
Per Capita Revenue:	$164	$581	$283
Per Capita Expenditures:	$169	$540	$267
Revenues over (under) Expenditures:	-$4,275	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	191.14%	286.45%	165.93%
Ending Fund Balance for FY 08:	$290,277	$280,303	$171,795
Per Capita Ending Fund Balance:	$323	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$238,279	$37,131	$
Total Unrestricted Net Assets:	$51,998	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$185,521**	$385,902	$36,500
Per Capita Debt:	**$206**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$675,528**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$751**	$2,071	$745
Revenue Collected During FY 08:	**$168,323**	$206,165	$79,162
Expenditures During FY 08:	**$161,916**	$201,484	$88,676
Per Capita Revenue:	**$187**	$520	$198
Per Capita Expenditures:	**$180**	$519	$219
Operating Income (loss):	**$6,407**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**421.17%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$681,935**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$758**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Knoxville City

Unit Code: 048/035/30 **County:** KNOX

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,191,015
Equalized Assessed Valuation:	$26,372,852
Population:	4,176
Employees:	
Full Time:	13
Part Time:	16
Salaries Paid:	$488,677

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,242,168	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$537	$548	$381
Revenue Collected During FY 08:	$1,402,433	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,333,418	$5,218,323	$2,340,819
Per Capita Revenue:	$336	$721	$564
Per Capita Expenditures:	$319	$706	$556
Revenues over (under) Expenditures:	$69,015	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	168.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,251,048	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$539	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,466	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,230,582	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$681,094**	$7,762,020	$1,837,009
Per Capita Debt:	**$163**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,469,020**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,310**	$1,329	$992
Revenue Collected During FY 08:	**$938,040**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$802,910**	$2,427,439	$1,076,743
Per Capita Revenue:	**$225**	$427	$282
Per Capita Expenditures:	**$192**	$403	$271
Operating Income (loss):	**$135,130**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**698.85%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,611,150**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,344**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Grange Village

Unit Code: 016/295/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $29,474,545

Equalized Assessed Valuation: $569,968,189

Population: 15,608

Employees:

Full Time: 97

Part Time: 49

Salaries Paid: $7,136,629

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,471,849	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$863	$548	$381
Revenue Collected During FY 08:	$15,142,979	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,116,331	$5,218,323	$2,340,819
Per Capita Revenue:	$970	$721	$564
Per Capita Expenditures:	$712	$706	$556
Revenues over (under) Expenditures:	$4,026,648	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	121.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,532,027	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$867	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,141,650	$1,203,389	$223,442
Total Unrestricted Net Assets:	$10,147,997	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,042,363**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,028**	$1,174	$528
General Obligation Debt over EAV:	**1.51%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$24,147,669**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,547**	$1,329	$992
Revenue Collected During FY 08:	**$3,913,260**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,586,807**	$2,427,439	$1,076,743
Per Capita Revenue:	**$251**	$427	$282
Per Capita Expenditures:	**$294**	$403	$271
Operating Income (loss):	**-$673,547**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**515.26%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$23,634,150**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,514**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Grange Park Village

Unit Code: 016/300/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,419,723

Equalized Assessed Valuation: $373,793,121

Population: 13,295

Employees:

Full Time: 49

Part Time: 79

Salaries Paid: $3,880,977

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,183,760	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$239	$548	$381
Revenue Collected During FY 08:	$7,697,603	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,817,917	$5,218,323	$2,340,819
Per Capita Revenue:	$579	$721	$564
Per Capita Expenditures:	$513	$706	$556
Revenues over (under) Expenditures:	$879,686	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	51.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,502,159	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$263	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$313,995	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,460,614	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,095,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$534**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,517,709**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$641**	$1,329	$992
Revenue Collected During FY 08:	**$3,598,103**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,852,530**	$2,427,439	$1,076,743
Per Capita Revenue:	**$271**	$427	$282
Per Capita Expenditures:	**$215**	$403	$271
Operating Income (loss):	**$745,573**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**323.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,228,982**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$694**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Harpe City

Unit Code: 034/055/30 **County:** HANCOCK

Fiscal Year End: 4/15/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,123,385

Equalized Assessed Valuation: $7,023,755

Population: 1,385

Employees:

Full Time: 6

Part Time: 3

Salaries Paid: $285,309

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$191,581	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$138	$548	$381
Revenue Collected During FY 08:	$396,869	$5,252,094	$2,318,995
Expenditures During FY 08:	$360,305	$5,218,323	$2,340,819
Per Capita Revenue:	$287	$721	$564
Per Capita Expenditures:	$260	$706	$556
Revenues over (under) Expenditures:	$36,564	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	$234,745	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$169	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$251,714	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$140,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$101**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$526,721**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$380**	$1,329	$992
Revenue Collected During FY 08:	**$401,553**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$370,301**	$2,427,439	$1,076,743
Per Capita Revenue:	**$290**	$427	$282
Per Capita Expenditures:	**$267**	$403	$271
Operating Income (loss):	**$31,252**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**148.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$551,373**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$398**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Moille Village

Unit Code: 006/055/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $948,000

Equalized Assessed Valuation: $7,334,729

Population: 750

Employees:

Full Time: 2

Part Time: 10

Salaries Paid: $68,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$103,689	$266,951	$169,639
Per Capita Beginning Fund Balance:	$138	$666	$444
Revenue Collected During FY 08:	$179,239	$254,229	$117,702
Expenditures During FY 08:	$141,327	$232,039	$106,311
Per Capita Revenue:	$239	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$37,912	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	88.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$124,897	$280,303	$171,795
Per Capita Ending Fund Balance:	$167	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$121,277	$37,131	$
Total Unrestricted Net Assets:	$3,620	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$174,402**	$385,902	$36,500
Per Capita Debt:	**$233**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$426,127**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$568**	$2,071	$745
Revenue Collected During FY 08:	**$169,231**	$206,165	$79,162
Expenditures During FY 08:	**$179,075**	$201,484	$88,676
Per Capita Revenue:	**$226**	$520	$198
Per Capita Expenditures:	**$239**	$519	$219
Operating Income (loss):	**-$9,844**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**241.79%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$432,987**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$577**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Prairie Town

Unit Code: 001/035/31 **County:** ADAMS

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $9,650

Equalized Assessed Valuation: $310,348

Population: 75

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,471	$266,951	$169,639
Per Capita Beginning Fund Balance:	$380	$666	$444
Revenue Collected During FY 08:	$11,097	$254,229	$117,702
Expenditures During FY 08:	$13,258	$232,039	$106,311
Per Capita Revenue:	$148	$581	$283
Per Capita Expenditures:	$177	$540	$267
Revenues over (under) Expenditures:	-$2,161	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	198.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$26,310	$280,303	$171,795
Per Capita Ending Fund Balance:	$351	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$919	$2,724	$
Total Unreserved Funds:	$25,391	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$20,576	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$274	$2,071	$745
Revenue Collected During FY 08:	$4,549	$206,165	$79,162
Expenditures During FY 08:	$5,691	$201,484	$88,676
Per Capita Revenue:	$61	$520	$198
Per Capita Expenditures:	$76	$519	$219
Operating Income (loss):	-$1,142	$4,680	$
Ratio of Retained Earnings to Expenditures:	341.49%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$19,434	$751,204	$341,980
Per Capita Ending Retained Earnings:	$259	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: La Rose Village

Unit Code: 059/020/32 **County:** MARSHALL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $87,850

Equalized Assessed Valuation: $1,045,100

Population: 159

Employees:

Full Time:

Part Time: 10

Salaries Paid: $5,700

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$104,411	$266,951	$169,639
Per Capita Beginning Fund Balance:	$657	$666	$444
Revenue Collected During FY 08:	$45,301	$254,229	$117,702
Expenditures During FY 08:	$32,314	$232,039	$106,311
Per Capita Revenue:	$285	$581	$283
Per Capita Expenditures:	$203	$540	$267
Revenues over (under) Expenditures:	$12,987	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	363.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	$117,398	$280,303	$171,795
Per Capita Ending Fund Balance:	$738	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,682	$37,131	$
Total Unrestricted Net Assets:	$83,716	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$28,000**	$385,902	$36,500
Per Capita Debt:	**$176**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$158,693**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$998**	$2,071	$745
Revenue Collected During FY 08:	**$34,186**	$206,165	$79,162
Expenditures During FY 08:	**$32,102**	$201,484	$88,676
Per Capita Revenue:	**$215**	$520	$198
Per Capita Expenditures:	**$202**	$519	$219
Operating Income (loss):	**$2,084**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**500.83%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$160,777**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,011**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: La Salle City

Unit Code: 050/035/30 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$30,099,759
Equalized Assessed Valuation:	$128,844,504
Population:	10,433
Employees:	
Full Time:	100
Part Time:	50
Salaries Paid:	$3,635,790

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,906,209	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$279	$548	$381
Revenue Collected During FY 08:	$9,117,123	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,783,182	$5,218,323	$2,340,819
Per Capita Revenue:	$874	$721	$564
Per Capita Expenditures:	$1,129	$706	$556
Revenues over (under) Expenditures:	-$2,666,059	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,911,075	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$375	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,930,099	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,588,096	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,336,826**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,853**	$1,174	$528
General Obligation Debt over EAV:	**11.87%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,748,124**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,414**	$1,329	$992
Revenue Collected During FY 08:	**$3,042,448**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,678,455**	$2,427,439	$1,076,743
Per Capita Revenue:	**$292**	$427	$282
Per Capita Expenditures:	**$353**	$403	$271
Operating Income (loss):	**-$636,007**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**366.31%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,474,617**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,292**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lacon City

Unit Code: 059/015/30 **County:** MARSHALL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,493,000

Equalized Assessed Valuation: $14,538,450

Population: 1,861

Employees:

Full Time: 8

Part Time: 8

Salaries Paid: $317,812

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,214,948	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$653	$548	$381
Revenue Collected During FY 08:	$1,313,350	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,258,468	$5,218,323	$2,340,819
Per Capita Revenue:	$706	$721	$564
Per Capita Expenditures:	$676	$706	$556
Revenues over (under) Expenditures:	$54,882	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	100.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,269,830	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$682	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$133,541	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,897,612	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,005,312**	$7,762,020	$1,837,009
Per Capita Debt:	**$540**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,171,706**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$630**	$1,329	$992
Revenue Collected During FY 08:	**$405,570**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$414,644**	$2,427,439	$1,076,743
Per Capita Revenue:	**$218**	$427	$282
Per Capita Expenditures:	**$223**	$403	$271
Operating Income (loss):	**-$9,074**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**280.39%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,162,632**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$625**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ladd Village

Unit Code: 006/050/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,540,200

Equalized Assessed Valuation: $15,045,469

Population: 1,305

Employees:

Full Time: 8

Part Time: 12

Salaries Paid: $317,286

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$179,800	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$138	$548	$381
Revenue Collected During FY 08:	$546,131	$5,252,094	$2,318,995
Expenditures During FY 08:	$493,480	$5,218,323	$2,340,819
Per Capita Revenue:	$418	$721	$564
Per Capita Expenditures:	$378	$706	$556
Revenues over (under) Expenditures:	$52,651	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	47.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	$232,451	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$178	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$115,987	$1,203,389	$223,442
Total Unrestricted Net Assets:	$116,464	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,064,253**	$7,762,020	$1,837,009
Per Capita Debt:	**$816**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,463,496**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,888**	$1,329	$992
Revenue Collected During FY 08:	**$1,658,503**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,658,238**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,271**	$427	$282
Per Capita Expenditures:	**$1,271**	$403	$271
Operating Income (loss):	**$265**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**148.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,463,761**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,888**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lafayette Village

Unit Code: 087/015/32 **County:** STARK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$307,410
Equalized Assessed Valuation:	$889,632
Population:	231
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$16,600

Blended Component Units

Number Submitted = 2

Library Fund
Water Works

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$97,058	$266,951	$169,639
Per Capita Beginning Fund Balance:	$420	$666	$444
Revenue Collected During FY 08:	$50,647	$254,229	$117,702
Expenditures During FY 08:	$52,387	$232,039	$106,311
Per Capita Revenue:	$219	$581	$283
Per Capita Expenditures:	$227	$540	$267
Revenues over (under) Expenditures:	-$1,740	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	103.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,218	$280,303	$171,795
Per Capita Ending Fund Balance:	$235	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$53,899	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$36,000**	$385,902	$36,500
Per Capita Debt:	**$156**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$82,957**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$359**	$2,071	$745
Revenue Collected During FY 08:	**$37,549**	$206,165	$79,162
Expenditures During FY 08:	**$47,466**	$201,484	$88,676
Per Capita Revenue:	**$163**	$520	$198
Per Capita Expenditures:	**$205**	$519	$219
Operating Income (loss):	**-$9,917**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**168.78%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$80,111**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$347**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Barrington Village

Unit Code: 049/080/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,371,140

Equalized Assessed Valuation: $368,487,213

Population: 5,035

Employees:

Full Time: 4

Part Time: 10

Salaries Paid: $275,838

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,620,079	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$322	$548	$381
Revenue Collected During FY 08:	$2,280,718	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,004,654	$5,218,323	$2,340,819
Per Capita Revenue:	$453	$721	$564
Per Capita Expenditures:	$398	$706	$556
Revenues over (under) Expenditures:	$276,064	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	94.59%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,896,143	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$377	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$391,691	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,376,490	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,475,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,080**	$1,174	$528
General Obligation Debt over EAV:	**2.84%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$155,779**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$31**	$1,329	$992
Revenue Collected During FY 08:	**$793,893**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$510,847**	$2,427,439	$1,076,743
Per Capita Revenue:	**$158**	$427	$282
Per Capita Expenditures:	**$101**	$403	$271
Operating Income (loss):	**$283,046**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**24.91%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$127,267**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$25**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Bluff Village

Unit Code: 049/085/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,128,327
Equalized Assessed Valuation:	$627,765,760
Population:	6,056
Employees:	
Full Time:	52
Part Time:	10
Salaries Paid:	$4,156,552

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,927,881	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$814	$548	$381
Revenue Collected During FY 08:	$9,965,911	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,593,013	$5,218,323	$2,340,819
Per Capita Revenue:	$1,646	$721	$564
Per Capita Expenditures:	$1,419	$706	$556
Revenues over (under) Expenditures:	$1,372,898	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,411,873	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,059	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,337,303	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,982,938	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,748,799**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,114**	$1,174	$528
General Obligation Debt over EAV:	**0.46%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,326,778**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,045**	$1,329	$992
Revenue Collected During FY 08:	**$1,381,431**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,381,233**	$2,427,439	$1,076,743
Per Capita Revenue:	**$228**	$427	$282
Per Capita Expenditures:	**$228**	$403	$271
Operating Income (loss):	**$198**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**455.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,294,218**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,039**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Forest City
Unit Code:	049/090/30
County:	LAKE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$97,754,542
Equalized Assessed Valuation:	$2,867,232,409
Population:	21,600
Employees:	
Full Time:	249
Part Time:	146
Salaries Paid:	$22,644,492

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,100,221	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$792	$548	$381
Revenue Collected During FY 08:	$40,606,609	$5,252,094	$2,318,995
Expenditures During FY 08:	$36,782,259	$5,218,323	$2,340,819
Per Capita Revenue:	$1,880	$721	$564
Per Capita Expenditures:	$1,703	$706	$556
Revenues over (under) Expenditures:	$3,824,350	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	51.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$18,820,571	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$871	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,978,855	$1,203,389	$223,442
Total Unrestricted Net Assets:	$28,748,888	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$55,154,414**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,553**	$1,174	$528
General Obligation Debt over EAV:	**0.90%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$56,006,614**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,593**	$1,329	$992
Revenue Collected During FY 08:	**$9,867,638**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$10,624,988**	$2,427,439	$1,076,743
Per Capita Revenue:	**$457**	$427	$282
Per Capita Expenditures:	**$492**	$403	$271
Operating Income (loss):	**-$757,350**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**532.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$56,620,992**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,621**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lake Ka-Ho Village

Unit Code: 056/063/32 **County:** Macoupin

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $124,323

Equalized Assessed Valuation: $1,053,953

Population: 260

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$75,491	$266,951	$169,639
Per Capita Beginning Fund Balance:	$290	$666	$444
Revenue Collected During FY 08:	$51,904	$254,229	$117,702
Expenditures During FY 08:	$62,954	$232,039	$106,311
Per Capita Revenue:	$200	$581	$283
Per Capita Expenditures:	$242	$540	$267
Revenues over (under) Expenditures:	-$11,050	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	102.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$64,441	$280,303	$171,795
Per Capita Ending Fund Balance:	$248	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$64,441	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Villa Village

Unit Code: 049/095/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$16,926,841
Equalized Assessed Valuation:	$251,930,246
Population:	8,665
Employees:	
Full Time:	37
Part Time:	14
Salaries Paid:	$2,171,161

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,999,044	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$231	$548	$381
Revenue Collected During FY 08:	$5,192,331	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,858,287	$5,218,323	$2,340,819
Per Capita Revenue:	$599	$721	$564
Per Capita Expenditures:	$561	$706	$556
Revenues over (under) Expenditures:	$334,044	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	45.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,214,215	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$256	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,560,521	$1,203,389	$223,442
Total Unrestricted Net Assets:	$783,406	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,175,960**	$7,762,020	$1,837,009
Per Capita Debt:	**$713**	$1,174	$528
General Obligation Debt over EAV:	**0.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$20,844,234**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,406**	$1,329	$992
Revenue Collected During FY 08:	**$2,134,855**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,269,067**	$2,427,439	$1,076,743
Per Capita Revenue:	**$246**	$427	$282
Per Capita Expenditures:	**$262**	$403	$271
Operating Income (loss):	**-$134,212**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**912.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$20,710,022**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,390**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lake Zurich Village

Unit Code: 049/100/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,310,205
Equalized Assessed Valuation:	$848,879,734
Population:	18,992
Employees:	
Full Time:	187
Part Time:	12
Salaries Paid:	$14,600,189

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,106,380	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$216	$548	$381
Revenue Collected During FY 08:	$22,158,753	$5,252,094	$2,318,995
Expenditures During FY 08:	$23,074,754	$5,218,323	$2,340,819
Per Capita Revenue:	$1,167	$721	$564
Per Capita Expenditures:	$1,215	$706	$556
Revenues over (under) Expenditures:	-$916,001	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	13.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,190,379	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$168	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,852,808	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,115,178	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,789,170**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,200**	$1,174	$528
General Obligation Debt over EAV:	**0.60%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$47,197,576**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,485**	$1,329	$992
Revenue Collected During FY 08:	**$4,482,446**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,148,885**	$2,427,439	$1,076,743
Per Capita Revenue:	**$236**	$427	$282
Per Capita Expenditures:	**$271**	$403	$271
Operating Income (loss):	**-$666,439**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**903.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$46,531,137**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,450**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lake-In-The-Hills Village

Unit Code: 063/055/32 **County:** MCHENRY

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,642,680
Equalized Assessed Valuation:	$845,433,071
Population:	29,700
Employees:	
Full Time:	129
Part Time:	7
Salaries Paid:	$9,105,079

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,347,165	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$315	$420	$380
Revenue Collected During FY 08:	$17,019,324	$47,279,441	$36,812,097
Expenditures During FY 08:	$16,197,649	$46,868,184	$35,335,224
Per Capita Revenue:	$573	$910	$884
Per Capita Expenditures:	$545	$894	$899
Revenues over (under) Expenditures:	$821,675	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	56.38%	48.74%	43.68%
Ending Fund Balance for FY 08:	$9,132,742	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$307	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,898,715	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$7,175,044	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,258,440**	$74,451,458	$47,444,580
Per Capita Debt:	**$379**	$1,334	$1,078
General Obligation Debt over EAV:	**0.63%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$53,624,209**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,806**	$1,214	$976
Revenue Collected During FY 08:	**$4,639,747**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,993,900**	$16,245,069	$9,219,236
Per Capita Revenue:	**$156**	$312	$227
Per Capita Expenditures:	**$168**	$294	$237
Operating Income (loss):	**-$354,153**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1066.70%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$53,270,056**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,794**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lakemoor Village

Unit Code: 063/065/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,484,237
Equalized Assessed Valuation:	$157,836,868
Population:	4,767
Employees:	
Full Time:	24
Part Time:	3
Salaries Paid:	$1,117,152

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,113,361	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,282	$548	$381
Revenue Collected During FY 08:	$2,996,104	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,821,893	$5,218,323	$2,340,819
Per Capita Revenue:	$629	$721	$564
Per Capita Expenditures:	$592	$706	$556
Revenues over (under) Expenditures:	$174,211	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	222.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,287,572	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,319	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$374,313	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,913,259	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$5,058,903	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,061	$1,329	$992
Revenue Collected During FY 08:	$706,167	$2,601,339	$1,061,685
Expenditures During FY 08:	$676,638	$2,427,439	$1,076,743
Per Capita Revenue:	$148	$427	$282
Per Capita Expenditures:	$142	$403	$271
Operating Income (loss):	$29,529	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	752.02%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$5,088,432	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,067	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lakewood Village

Unit Code: 063/070/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,903,666
Equalized Assessed Valuation:	$197,690,475
Population:	3,036
Employees:	
Full Time:	21
Part Time:	80
Salaries Paid:	$1,610,929

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,392,063	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$788	$548	$381
Revenue Collected During FY 08:	$2,985,616	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,148,716	$5,218,323	$2,340,819
Per Capita Revenue:	$983	$721	$564
Per Capita Expenditures:	$1,037	$706	$556
Revenues over (under) Expenditures:	-$163,100	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,541,765	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$837	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,214,770	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,282,171	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,070,516**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,988**	$1,174	$528
General Obligation Debt over EAV:	**4.42%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,383,062**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,408**	$1,329	$992
Revenue Collected During FY 08:	**$4,417,583**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,868,079**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,455**	$427	$282
Per Capita Expenditures:	**$945**	$403	$271
Operating Income (loss):	**$1,549,504**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**557.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,001,011**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,270**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lanark City

Unit Code: 008/015/30 **County:** CARROLL

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,684,900

Equalized Assessed Valuation: $14,747,780

Population: 1,584

Employees:

Full Time: 4

Part Time: 7

Salaries Paid: $293,972

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$656,523	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$414	$548	$381
Revenue Collected During FY 08:	$795,273	$5,252,094	$2,318,995
Expenditures During FY 08:	$668,742	$5,218,323	$2,340,819
Per Capita Revenue:	$502	$721	$564
Per Capita Expenditures:	$422	$706	$556
Revenues over (under) Expenditures:	$126,531	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	117.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	$783,054	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$494	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,327	$1,203,389	$223,442
Total Unrestricted Net Assets:	$426,703	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$520,949**	$7,762,020	$1,837,009
Per Capita Debt:	**$329**	$1,174	$528
General Obligation Debt over EAV:	**2.81%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,548,777**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,609**	$1,329	$992
Revenue Collected During FY 08:	**$619,274**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$567,218**	$2,427,439	$1,076,743
Per Capita Revenue:	**$391**	$427	$282
Per Capita Expenditures:	**$358**	$403	$271
Operating Income (loss):	**$52,056**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**458.52%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,600,833**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,642**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lansing Village

Unit Code: 016/305/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$47,783,284
Equalized Assessed Valuation:	$450,595,399
Population:	28,332
Employees:	
Full Time:	222
Part Time:	198
Salaries Paid:	$14,115,512

Blended Component Units

Number Submitted = 1

Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$948,918	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	-$33	$420	$380
Revenue Collected During FY 08:	$21,626,644	$47,279,441	$36,812,097
Expenditures During FY 08:	$23,165,415	$46,868,184	$35,335,224
Per Capita Revenue:	$763	$910	$884
Per Capita Expenditures:	$818	$894	$899
Revenues over (under) Expenditures:	-$1,538,771	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	-6.01%	48.74%	43.68%
Ending Fund Balance for FY 08:	-$1,391,439	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	-$49	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,782,519	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$8,302,550	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,907,949**	$74,451,458	$47,444,580
Per Capita Debt:	**$561**	$1,334	$1,078
General Obligation Debt over EAV:	**1.97%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$26,062,555**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$920**	$1,214	$976
Revenue Collected During FY 08:	**$4,677,277**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$5,920,881**	$16,245,069	$9,219,236
Per Capita Revenue:	**$165**	$312	$227
Per Capita Expenditures:	**$209**	$294	$237
Operating Income (loss):	**-$1,243,604**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**409.78%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$24,262,734**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$856**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Latham Village

Unit Code: 054/035/32 **County:** LOGAN

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $389,189

Equalized Assessed Valuation: $3,847,945

Population: 371

Employees:

Full Time:

Part Time: 16

Salaries Paid: $23,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$256,987	$266,951	$169,639
Per Capita Beginning Fund Balance:	$693	$666	$444
Revenue Collected During FY 08:	$102,458	$254,229	$117,702
Expenditures During FY 08:	$79,047	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$213	$540	$267
Revenues over (under) Expenditures:	$23,411	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	348.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$275,370	$280,303	$171,795
Per Capita Ending Fund Balance:	$742	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,738	$37,131	$
Total Unrestricted Net Assets:	$261,632	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$208,793	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$563	$2,071	$745
Revenue Collected During FY 08:	$78,446	$206,165	$79,162
Expenditures During FY 08:	$72,105	$201,484	$88,676
Per Capita Revenue:	$211	$520	$198
Per Capita Expenditures:	$194	$519	$219
Operating Income (loss):	$6,341	$4,680	$
Ratio of Retained Earnings to Expenditures:	298.36%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$215,134	$751,204	$341,980
Per Capita Ending Retained Earnings:	$580	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lawrenceville City

Unit Code: 051/020/30 **County:** LAWRENCE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,424,674
Equalized Assessed Valuation:	$23,753,486
Population:	4,496
Employees:	
Full Time:	31
Part Time:	25
Salaries Paid:	$1,309,104

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,714,619	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$381	$548	$381
Revenue Collected During FY 08:	$2,380,553	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,287,823	$5,218,323	$2,340,819
Per Capita Revenue:	$529	$721	$564
Per Capita Expenditures:	$509	$706	$556
Revenues over (under) Expenditures:	$92,730	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,844,429	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$410	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,470,014	$1,203,389	$223,442
Total Unrestricted Net Assets:	$374,416	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,464,368**	$7,762,020	$1,837,009
Per Capita Debt:	**$326**	$1,174	$528
General Obligation Debt over EAV:	**1.95%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,170,795**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,817**	$1,329	$992
Revenue Collected During FY 08:	**$1,543,249**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,441,076**	$2,427,439	$1,076,743
Per Capita Revenue:	**$343**	$427	$282
Per Capita Expenditures:	**$321**	$403	$271
Operating Income (loss):	**$102,173**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**577.21%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,317,968**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,850**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leaf River Village

Unit Code: 071/035/32 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$369,711
Equalized Assessed Valuation:	$5,189,119
Population:	600
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$86,274

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$107,971	$266,951	$169,639
Per Capita Beginning Fund Balance:	$180	$666	$444
Revenue Collected During FY 08:	$160,389	$254,229	$117,702
Expenditures During FY 08:	$166,039	$232,039	$106,311
Per Capita Revenue:	$267	$581	$283
Per Capita Expenditures:	$277	$540	$267
Revenues over (under) Expenditures:	-$5,650	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	61.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$102,321	$280,303	$171,795
Per Capita Ending Fund Balance:	$171	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93,910	$37,131	$
Total Unrestricted Net Assets:	$8,411	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,176,000**	$385,902	$36,500
Per Capita Debt:	**$1,960**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,203,788**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,006**	$2,071	$745
Revenue Collected During FY 08:	**$146,126**	$206,165	$79,162
Expenditures During FY 08:	**$216,905**	$201,484	$88,676
Per Capita Revenue:	**$244**	$520	$198
Per Capita Expenditures:	**$362**	$519	$219
Operating Income (loss):	**-$70,779**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**522.35%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,133,009**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,888**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lebanon City

Unit Code: 088/075/30 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$3,403,860
Equalized Assessed Valuation:	$53,667,489
Population:	4,033
Employees:	
Full Time:	23
Part Time:	3
Salaries Paid:	$1,024,739

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$825,195	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$205	$548	$381
Revenue Collected During FY 08:	$2,269,212	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,338,577	$5,218,323	$2,340,819
Per Capita Revenue:	$563	$721	$564
Per Capita Expenditures:	$580	$706	$556
Revenues over (under) Expenditures:	-$69,365	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$780,830	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$194	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$170,879	$1,203,389	$223,442
Total Unrestricted Net Assets:	$609,951	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,515,276**	$7,762,020	$1,837,009
Per Capita Debt:	**$376**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,403,390**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$844**	$1,329	$992
Revenue Collected During FY 08:	**$1,139,632**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,012,861**	$2,427,439	$1,076,743
Per Capita Revenue:	**$283**	$427	$282
Per Capita Expenditures:	**$251**	$403	$271
Operating Income (loss):	**$126,771**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**348.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,530,161**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$875**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lee Village

Unit Code: 019/040/32 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $417,050

Equalized Assessed Valuation: $5,202,230

Population: 375

Employees:

Full Time:

Part Time: 16

Salaries Paid: $34,335

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$163,189	$266,951	$169,639
Per Capita Beginning Fund Balance:	$435	$666	$444
Revenue Collected During FY 08:	$105,022	$254,229	$117,702
Expenditures During FY 08:	$111,901	$232,039	$106,311
Per Capita Revenue:	$280	$581	$283
Per Capita Expenditures:	$298	$540	$267
Revenues over (under) Expenditures:	-$6,879	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	139.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$156,310	$280,303	$171,795
Per Capita Ending Fund Balance:	$417	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,432	$37,131	$
Total Unrestricted Net Assets:	$151,878	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,855**	$385,902	$36,500
Per Capita Debt:	**$34**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$206,175**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$550**	$2,071	$745
Revenue Collected During FY 08:	**$55,069**	$206,165	$79,162
Expenditures During FY 08:	**$75,816**	$201,484	$88,676
Per Capita Revenue:	**$147**	$520	$198
Per Capita Expenditures:	**$202**	$519	$219
Operating Income (loss):	**-$20,747**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**244.58%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$185,428**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$494**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leland Village

Unit Code: 050/040/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $632,688

Equalized Assessed Valuation: $17,575,920

Population: 1,000

Employees:

Full Time: 2

Part Time: 5

Salaries Paid: $151,205

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$454,826	$266,951	$169,639
Per Capita Beginning Fund Balance:	$455	$666	$444
Revenue Collected During FY 08:	$380,846	$254,229	$117,702
Expenditures During FY 08:	$322,583	$232,039	$106,311
Per Capita Revenue:	$381	$581	$283
Per Capita Expenditures:	$323	$540	$267
Revenues over (under) Expenditures:	$58,263	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	147.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$476,651	$280,303	$171,795
Per Capita Ending Fund Balance:	$477	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$81,710	$37,131	$
Total Unrestricted Net Assets:	$395,819	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$336,105**	$385,902	$36,500
Per Capita Debt:	**$336**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$315,243**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$315**	$2,071	$745
Revenue Collected During FY 08:	**$151,167**	$206,165	$79,162
Expenditures During FY 08:	**$148,820**	$201,484	$88,676
Per Capita Revenue:	**$151**	$520	$198
Per Capita Expenditures:	**$149**	$519	$219
Operating Income (loss):	**$2,347**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**231.40%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$344,376**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$344**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Leland Grove City

Unit Code: 083/065/30 **County:** SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $1,311,548

Equalized Assessed Valuation: $50,178,619

Population: 1,592

Employees:

Full Time: 8

Part Time: 8

Salaries Paid: $383,014

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$502,487	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$316	$548	$381
Revenue Collected During FY 08:	$895,264	$5,252,094	$2,318,995
Expenditures During FY 08:	$890,901	$5,218,323	$2,340,819
Per Capita Revenue:	$562	$721	$564
Per Capita Expenditures:	$560	$706	$556
Revenues over (under) Expenditures:	$4,363	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$506,850	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$318	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$211,074	$1,203,389	$223,442
Total Unrestricted Net Assets:	$295,776	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lemont Village

Unit Code: 016/310/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,409,000
Equalized Assessed Valuation:	$576,596,493
Population:	16,625
Employees:	
Full Time:	85
Part Time:	25
Salaries Paid:	$5,249,484

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,452,412	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$268	$548	$381
Revenue Collected During FY 08:	$10,257,116	$5,252,094	$2,318,995
Expenditures During FY 08:	$13,486,656	$5,218,323	$2,340,819
Per Capita Revenue:	$617	$721	$564
Per Capita Expenditures:	$811	$706	$556
Revenues over (under) Expenditures:	-$3,229,540	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	41.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,549,561	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$334	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,025,659	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,889,582	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,021,932**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,625**	$1,174	$528
General Obligation Debt over EAV:	**4.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$39,924,731**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,401**	$1,329	$992
Revenue Collected During FY 08:	**$4,790,520**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,113,256**	$2,427,439	$1,076,743
Per Capita Revenue:	**$288**	$427	$282
Per Capita Expenditures:	**$187**	$403	$271
Operating Income (loss):	**$1,677,264**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1344.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$41,872,739**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,519**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lena Village

Unit Code: 089/035/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,423,620

Equalized Assessed Valuation: $37,078,749

Population: 2,887

Employees:

Full Time: 8

Part Time: 31

Salaries Paid: $461,188

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,968,689	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,028	$548	$381
Revenue Collected During FY 08:	$1,535,880	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,074,563	$5,218,323	$2,340,819
Per Capita Revenue:	$532	$721	$564
Per Capita Expenditures:	$372	$706	$556
Revenues over (under) Expenditures:	$461,317	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	319.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,430,006	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,188	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$598,224	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,054,580	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,278,443**	$7,762,020	$1,837,009
Per Capita Debt:	**$789**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,743,987**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$604**	$1,329	$992
Revenue Collected During FY 08:	**$800,277**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$853,112**	$2,427,439	$1,076,743
Per Capita Revenue:	**$277**	$427	$282
Per Capita Expenditures:	**$296**	$403	$271
Operating Income (loss):	**-$52,835**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**195.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,669,222**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$578**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lenzburg Village

Unit Code: 088/080/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$262,490
Equalized Assessed Valuation:	$4,030,811
Population:	535
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$53,995

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$208,356	$266,951	$169,639
Per Capita Beginning Fund Balance:	$389	$666	$444
Revenue Collected During FY 08:	$189,585	$254,229	$117,702
Expenditures During FY 08:	$192,784	$232,039	$106,311
Per Capita Revenue:	$354	$581	$283
Per Capita Expenditures:	$360	$540	$267
Revenues over (under) Expenditures:	-$3,199	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	93.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$180,157	$280,303	$171,795
Per Capita Ending Fund Balance:	$337	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,689	$37,131	$
Total Unrestricted Net Assets:	$156,468	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$82,000**	$385,902	$36,500
Per Capita Debt:	**$153**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$586,751**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,097**	$2,071	$745
Revenue Collected During FY 08:	**$145,444**	$206,165	$79,162
Expenditures During FY 08:	**$177,942**	$201,484	$88,676
Per Capita Revenue:	**$272**	$520	$198
Per Capita Expenditures:	**$333**	$519	$219
Operating Income (loss):	**-$32,498**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**325.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$579,253**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,083**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Leonore Village

Unit Code: 050/045/32 **County:** LASALLE

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $35,675

Equalized Assessed Valuation: $839,486

Population: 160

Employees:

Full Time:

Part Time: 11

Salaries Paid: $8,396

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,567	$266,951	$169,639
Per Capita Beginning Fund Balance:	$304	$666	$444
Revenue Collected During FY 08:	$21,559	$254,229	$117,702
Expenditures During FY 08:	$19,077	$232,039	$106,311
Per Capita Revenue:	$135	$581	$283
Per Capita Expenditures:	$119	$540	$267
Revenues over (under) Expenditures:	$2,482	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	267.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$51,049	$280,303	$171,795
Per Capita Ending Fund Balance:	$319	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$51,049	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$21,869	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$137	$2,071	$745
Revenue Collected During FY 08:	$13,228	$206,165	$79,162
Expenditures During FY 08:	$10,939	$201,484	$88,676
Per Capita Revenue:	$83	$520	$198
Per Capita Expenditures:	$68	$519	$219
Operating Income (loss):	$2,289	$4,680	$
Ratio of Retained Earnings to Expenditures:	220.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$24,158	$751,204	$341,980
Per Capita Ending Retained Earnings:	$151	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lerna Village

Unit Code: 015/025/32 **County:** COLES

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $179,687

Equalized Assessed Valuation: $1,451,877

Population: 400

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $27,247

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,955	$266,951	$169,639
Per Capita Beginning Fund Balance:	$107	$666	$444
Revenue Collected During FY 08:	$57,281	$254,229	$117,702
Expenditures During FY 08:	$46,022	$232,039	$106,311
Per Capita Revenue:	$143	$581	$283
Per Capita Expenditures:	$115	$540	$267
Revenues over (under) Expenditures:	$11,259	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	122.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$56,262	$280,303	$171,795
Per Capita Ending Fund Balance:	$141	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,571	$37,131	$
Total Unrestricted Net Assets:	$36,691	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,203**	$385,902	$36,500
Per Capita Debt:	**$31**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$80,492**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$201**	$2,071	$745
Revenue Collected During FY 08:	**$54,295**	$206,165	$79,162
Expenditures During FY 08:	**$55,367**	$201,484	$88,676
Per Capita Revenue:	**$136**	$520	$198
Per Capita Expenditures:	**$138**	$519	$219
Operating Income (loss):	**-$1,072**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**139.74%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$77,372**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$193**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Leroy City

Unit Code: 064/080/30 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,939,493

Equalized Assessed Valuation: $40,541,777

Population: 3,564

Employees:

Full Time: 20

Part Time:

Salaries Paid: $782,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$915,100	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$257	$548	$381
Revenue Collected During FY 08:	$2,396,950	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,904,767	$5,218,323	$2,340,819
Per Capita Revenue:	$673	$721	$564
Per Capita Expenditures:	$534	$706	$556
Revenues over (under) Expenditures:	$492,183	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,369,795	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$384	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$242,471	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,427,507	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,672,051**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,591**	$1,174	$528
General Obligation Debt over EAV:	**9.65%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,258,403**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$914**	$1,329	$992
Revenue Collected During FY 08:	**$1,250,509**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,436,150**	$2,427,439	$1,076,743
Per Capita Revenue:	**$351**	$427	$282
Per Capita Expenditures:	**$403**	$403	$271
Operating Income (loss):	**-$185,641**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**219.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,157,746**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$886**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lewistown City

Unit Code: 029/065/30 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,902,200

Equalized Assessed Valuation: $15,174,790

Population: 2,448

Employees:

Full Time: 12

Part Time: 37

Salaries Paid: $497,658

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$662,662	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$271	$548	$381
Revenue Collected During FY 08:	$874,176	$5,252,094	$2,318,995
Expenditures During FY 08:	$961,233	$5,218,323	$2,340,819
Per Capita Revenue:	$357	$721	$564
Per Capita Expenditures:	$393	$706	$556
Revenues over (under) Expenditures:	-$87,057	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.23%	87.61%	68.63%
Ending Fund Balance for FY 08:	$559,745	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$229	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$559,744	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,087,764**	$7,762,020	$1,837,009
Per Capita Debt:	**$444**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,296,873**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$530**	$1,329	$992
Revenue Collected During FY 08:	**$549,702**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$561,855**	$2,427,439	$1,076,743
Per Capita Revenue:	**$225**	$427	$282
Per Capita Expenditures:	**$230**	$403	$271
Operating Income (loss):	**-$12,153**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**228.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,284,720**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$525**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lexington City

Unit Code: 064/085/30 **County:** MCLEAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,908,900
Equalized Assessed Valuation:	$27,679,560
Population:	1,912
Employees:	
Full Time:	8
Part Time:	2
Salaries Paid:	$274,293

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$651,305	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$341	$548	$381
Revenue Collected During FY 08:	$861,026	$5,252,094	$2,318,995
Expenditures During FY 08:	$600,550	$5,218,323	$2,340,819
Per Capita Revenue:	$450	$721	$564
Per Capita Expenditures:	$314	$706	$556
Revenues over (under) Expenditures:	$260,476	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	151.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$911,781	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$477	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$162,986	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,106,813	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$125,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$66**	$1,174	$528
General Obligation Debt over EAV:	**0.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,673,497**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,398**	$1,329	$992
Revenue Collected During FY 08:	**$706,257**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$318,735**	$2,427,439	$1,076,743
Per Capita Revenue:	**$369**	$427	$282
Per Capita Expenditures:	**$167**	$403	$271
Operating Income (loss):	**$387,522**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**960.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,061,019**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,601**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Liberty Village

Unit Code: 001/040/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $262,712

Equalized Assessed Valuation: $4,556,832

Population: 519

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: $43,008

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$503,044	$266,951	$169,639
Per Capita Beginning Fund Balance:	$969	$666	$444
Revenue Collected During FY 08:	$175,352	$254,229	$117,702
Expenditures During FY 08:	$167,236	$232,039	$106,311
Per Capita Revenue:	$338	$581	$283
Per Capita Expenditures:	$322	$540	$267
Revenues over (under) Expenditures:	$8,116	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	305.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$511,160	$280,303	$171,795
Per Capita Ending Fund Balance:	$985	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$160	$37,131	$
Total Unrestricted Net Assets:	$511,002	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,018,753	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,963	$2,071	$745
Revenue Collected During FY 08:	$121,795	$206,165	$79,162
Expenditures During FY 08:	$95,476	$201,484	$88,676
Per Capita Revenue:	$235	$520	$198
Per Capita Expenditures:	$184	$519	$219
Operating Income (loss):	$26,319	$4,680	$
Ratio of Retained Earnings to Expenditures:	1103.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,053,101	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,029	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Libertyville Village

Unit Code: 049/105/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,088,644
Equalized Assessed Valuation:	$1,203,544,687
Population:	20,742
Employees:	
Full Time:	179
Part Time:	290
Salaries Paid:	$14,437,890

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,538,476	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$604	$548	$381
Revenue Collected During FY 08:	$22,066,651	$5,252,094	$2,318,995
Expenditures During FY 08:	$21,961,104	$5,218,323	$2,340,819
Per Capita Revenue:	$1,064	$721	$564
Per Capita Expenditures:	$1,059	$706	$556
Revenues over (under) Expenditures:	$105,547	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	57.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	$12,564,023	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$606	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,338,773	$1,203,389	$223,442
Total Unrestricted Net Assets:	$19,795,069	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,577,415**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,571**	$1,174	$528
General Obligation Debt over EAV:	**2.58%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,740,826**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$904**	$1,329	$992
Revenue Collected During FY 08:	**$9,750,570**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$11,516,049**	$2,427,439	$1,076,743
Per Capita Revenue:	**$470**	$427	$282
Per Capita Expenditures:	**$555**	$403	$271
Operating Income (loss):	**-$1,765,479**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**153.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,701,738**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$853**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lily Lake Village

Unit Code: 045/057/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $270,137

Equalized Assessed Valuation: $39,101,060

Population: 922

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: $32,043

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$724,090	$266,951	$169,639
Per Capita Beginning Fund Balance:	$785	$666	$444
Revenue Collected During FY 08:	$313,615	$254,229	$117,702
Expenditures During FY 08:	$310,082	$232,039	$106,311
Per Capita Revenue:	$340	$581	$283
Per Capita Expenditures:	$336	$540	$267
Revenues over (under) Expenditures:	$3,533	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	234.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$727,623	$280,303	$171,795
Per Capita Ending Fund Balance:	$789	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$236,210	$37,131	$
Total Unrestricted Net Assets:	$491,413	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lima Village

Unit Code: 001/045/32 **County:** ADAMS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$15,768
Equalized Assessed Valuation:	$736,250
Population:	150
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$6,608

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$112,824**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$752**	$666	$444
Revenue Collected During FY 08:	**$34,055**	$254,229	$117,702
Expenditures During FY 08:	**$45,138**	$232,039	$106,311
Per Capita Revenue:	**$227**	$581	$283
Per Capita Expenditures:	**$301**	$540	$267
Revenues over (under) Expenditures:	**-$11,083**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**231.41%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$104,454**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$696**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$104,453**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$113,927	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$760	$2,071	$745
Revenue Collected During FY 08:	$243,791	$206,165	$79,162
Expenditures During FY 08:	$187,126	$201,484	$88,676
Per Capita Revenue:	$1,625	$520	$198
Per Capita Expenditures:	$1,248	$519	$219
Operating Income (loss):	$56,665	$4,680	$
Ratio of Retained Earnings to Expenditures:	89.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$167,879	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,119	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Limestone Village

Unit Code: 046/095/32 **County:** KANKAKEE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $310,871

Equalized Assessed Valuation: $

Population: 1,600

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$	$548	$381
Revenue Collected During FY 08:	$192,441	$5,252,094	$2,318,995
Expenditures During FY 08:	$113,640	$5,218,323	$2,340,819
Per Capita Revenue:	$120	$721	$564
Per Capita Expenditures:	$71	$706	$556
Revenues over (under) Expenditures:	$78,801	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	69.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	$78,801	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$49	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,913	$1,203,389	$223,442
Total Unrestricted Net Assets:	$44,888	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincoln City

Unit Code: 054/040/30 **County:** LOGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,438,850
Equalized Assessed Valuation:	$132,141,523
Population:	15,369
Employees:	
Full Time:	77
Part Time:	36
Salaries Paid:	$4,255,554

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,536,360	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$230	$548	$381
Revenue Collected During FY 08:	$8,532,983	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,557,734	$5,218,323	$2,340,819
Per Capita Revenue:	$555	$721	$564
Per Capita Expenditures:	$557	$706	$556
Revenues over (under) Expenditures:	-$24,751	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	41.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,569,958	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$232	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,583,659	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,253,279	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,511,049**	$7,762,020	$1,837,009
Per Capita Debt:	**$619**	$1,174	$528
General Obligation Debt over EAV:	**0.59%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,112,967**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$72**	$1,329	$992
Revenue Collected During FY 08:	**$2,393,223**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,345,350**	$2,427,439	$1,076,743
Per Capita Revenue:	**$156**	$427	$282
Per Capita Expenditures:	**$153**	$403	$271
Operating Income (loss):	**$47,873**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**49.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,160,840**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$76**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincolnshire Village

Unit Code: 049/110/32 **County:** LAKE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,431,800
Equalized Assessed Valuation:	$701,409,230
Population:	7,038
Employees:	
Full Time:	75
Part Time:	10
Salaries Paid:	$5,992,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,249,823	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,167	$548	$381
Revenue Collected During FY 08:	$13,935,359	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,104,700	$5,218,323	$2,340,819
Per Capita Revenue:	$1,980	$721	$564
Per Capita Expenditures:	$2,004	$706	$556
Revenues over (under) Expenditures:	-$169,341	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	105.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	$14,933,482	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,122	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,244,875	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,159,963	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$22,848,998**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,247**	$1,174	$528
General Obligation Debt over EAV:	**2.11%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$43,943,702**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$6,244**	$1,329	$992
Revenue Collected During FY 08:	**$3,451,379**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,289,730**	$2,427,439	$1,076,743
Per Capita Revenue:	**$490**	$427	$282
Per Capita Expenditures:	**$752**	$403	$271
Operating Income (loss):	**-$1,838,351**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**806.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$42,661,351**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$6,062**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lincolnwood Village

Unit Code: 016/315/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $34,940,844

Equalized Assessed Valuation: $822,179,000

Population: 12,539

Employees:

Full Time: 96

Part Time: 20

Salaries Paid: $7,250,243

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$16,244,316	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,296	$548	$381
Revenue Collected During FY 08:	$21,156,878	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,019,072	$5,218,323	$2,340,819
Per Capita Revenue:	$1,687	$721	$564
Per Capita Expenditures:	$1,597	$706	$556
Revenues over (under) Expenditures:	$1,137,806	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	83.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$16,736,882	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,335	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$14,974,053	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,788,382**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,100**	$1,174	$528
General Obligation Debt over EAV:	**1.46%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,505,604**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$678**	$1,329	$992
Revenue Collected During FY 08:	**$2,595,721**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,258,816**	$2,427,439	$1,076,743
Per Capita Revenue:	**$207**	$427	$282
Per Capita Expenditures:	**$180**	$403	$271
Operating Income (loss):	**$336,905**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**384.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,692,509**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$693**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lindenhurst Village

Unit Code: 049/115/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,042,485
Equalized Assessed Valuation:	$410,703,157
Population:	15,000
Employees:	
Full Time:	60
Part Time:	10
Salaries Paid:	$3,249,814

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,087,747	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$339	$548	$381
Revenue Collected During FY 08:	$5,511,378	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,933,285	$5,218,323	$2,340,819
Per Capita Revenue:	$367	$721	$564
Per Capita Expenditures:	$396	$706	$556
Revenues over (under) Expenditures:	-$421,907	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,747,310	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$316	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$816,404	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,924,960	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,835,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$189**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$28,922,649**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,928**	$1,329	$992
Revenue Collected During FY 08:	**$2,840,647**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,757,366**	$2,427,439	$1,076,743
Per Capita Revenue:	**$189**	$427	$282
Per Capita Expenditures:	**$250**	$403	$271
Operating Income (loss):	**-$916,719**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**747.03%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$28,068,830**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,871**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lisbon Village

Unit Code: 047/010/32 **County:** KENDALL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $93,971

Equalized Assessed Valuation: $5,173,251

Population: 300

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$382,824	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,276	$666	$444
Revenue Collected During FY 08:	$469,232	$254,229	$117,702
Expenditures During FY 08:	$539,388	$232,039	$106,311
Per Capita Revenue:	$1,564	$581	$283
Per Capita Expenditures:	$1,798	$540	$267
Revenues over (under) Expenditures:	-$70,156	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	57.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$312,668	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,042	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$291,333	$37,131	$
Total Unrestricted Net Assets:	$21,335	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lisle Village

Unit Code: 022/070/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$78,387,740
Equalized Assessed Valuation:	$1,097,309,442
Population:	23,139
Employees:	
Full Time:	120
Part Time:	20
Salaries Paid:	$8,287,451

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$17,107,209**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$739**	$548	$381
Revenue Collected During FY 08:	**$16,790,889**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$15,353,342**	$5,218,323	$2,340,819
Per Capita Revenue:	**$726**	$721	$564
Per Capita Expenditures:	**$664**	$706	$556
Revenues over (under) Expenditures:	**$1,437,547**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**118.54%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$18,200,456**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$787**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$10,761,754**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$12,416,018**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,668,109**	$7,762,020	$1,837,009
Per Capita Debt:	**$418**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$43,169,605**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,866**	$1,329	$992
Revenue Collected During FY 08:	**$5,811,634**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,528,001**	$2,427,439	$1,076,743
Per Capita Revenue:	**$251**	$427	$282
Per Capita Expenditures:	**$196**	$403	$271
Operating Income (loss):	**$1,283,633**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**981.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$44,453,238**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,921**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Litchfield City

Unit Code: 068/055/30 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$31,515,608
Equalized Assessed Valuation:	$71,587,196
Population:	6,900
Employees:	
Full Time:	65
Part Time:	12
Salaries Paid:	$3,336,496

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,475,217	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$794	$548	$381
Revenue Collected During FY 08:	$8,029,344	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,440,204	$5,218,323	$2,340,819
Per Capita Revenue:	$1,164	$721	$564
Per Capita Expenditures:	$1,223	$706	$556
Revenues over (under) Expenditures:	-$410,860	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	59.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,004,215	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$725	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,144,719	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,656,496	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,794,515**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,144**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,552,200**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,674**	$1,329	$992
Revenue Collected During FY 08:	**$2,714,657**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,909,715**	$2,427,439	$1,076,743
Per Capita Revenue:	**$393**	$427	$282
Per Capita Expenditures:	**$422**	$403	$271
Operating Income (loss):	**-$195,058**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**414.72%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,067,142**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,749**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Littleton Village

Unit Code: 084/020/32 **County:** SCHUYLER

Fiscal Year End: 5/30/2008

Accounting Method: Cash

Appropriation or Budget: $48,000

Equalized Assessed Valuation: $750,093

Population: 200

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$135,390	$266,951	$169,639
Per Capita Beginning Fund Balance:	$677	$666	$444
Revenue Collected During FY 08:	$30,816	$254,229	$117,702
Expenditures During FY 08:	$9,248	$232,039	$106,311
Per Capita Revenue:	$154	$581	$283
Per Capita Expenditures:	$46	$540	$267
Revenues over (under) Expenditures:	$21,568	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1697.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	$156,958	$280,303	$171,795
Per Capita Ending Fund Balance:	$785	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$211,546	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Liverpool Village

Unit Code: 029/070/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $28,779

Equalized Assessed Valuation: $464,748

Population: 119

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$110,153	$266,951	$169,639
Per Capita Beginning Fund Balance:	$926	$666	$444
Revenue Collected During FY 08:	$28,652	$254,229	$117,702
Expenditures During FY 08:	$28,779	$232,039	$106,311
Per Capita Revenue:	$241	$581	$283
Per Capita Expenditures:	$242	$540	$267
Revenues over (under) Expenditures:	-$127	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	382.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$110,026	$280,303	$171,795
Per Capita Ending Fund Balance:	$925	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$110,026	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Livingston Village

Unit Code: 057/070/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,096,284
Equalized Assessed Valuation:	$5,957,050
Population:	825
Employees:	
Full Time:	2
Part Time:	6
Salaries Paid:	$138,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$103,254	$266,951	$169,639
Per Capita Beginning Fund Balance:	$125	$666	$444
Revenue Collected During FY 08:	$311,126	$254,229	$117,702
Expenditures During FY 08:	$325,030	$232,039	$106,311
Per Capita Revenue:	$377	$581	$283
Per Capita Expenditures:	$394	$540	$267
Revenues over (under) Expenditures:	-$13,904	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	27.49%	286.45%	165.93%
Ending Fund Balance for FY 08:	$89,350	$280,303	$171,795
Per Capita Ending Fund Balance:	$108	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$89,350	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$141,000**	$385,902	$36,500
Per Capita Debt:	**$171**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$376,026**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$456**	$2,071	$745
Revenue Collected During FY 08:	**$192,774**	$206,165	$79,162
Expenditures During FY 08:	**$226,693**	$201,484	$88,676
Per Capita Revenue:	**$234**	$520	$198
Per Capita Expenditures:	**$275**	$519	$219
Operating Income (loss):	**-$33,919**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**150.91%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$342,107**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$415**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loami Village

Unit Code: 083/070/32 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$497,379
Equalized Assessed Valuation:	$5,307,489
Population:	804
Employees:	
Full Time:	2
Part Time:	19
Salaries Paid:	$145,269

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$245,593	$266,951	$169,639
Per Capita Beginning Fund Balance:	$305	$666	$444
Revenue Collected During FY 08:	$269,729	$254,229	$117,702
Expenditures During FY 08:	$173,754	$232,039	$106,311
Per Capita Revenue:	$335	$581	$283
Per Capita Expenditures:	$216	$540	$267
Revenues over (under) Expenditures:	$95,975	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	247.72%	286.45%	165.93%
Ending Fund Balance for FY 08:	$430,424	$280,303	$171,795
Per Capita Ending Fund Balance:	$535	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$72,396	$37,131	$
Total Unrestricted Net Assets:	$358,028	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$263,030**	$385,902	$36,500
Per Capita Debt:	**$327**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,618,649**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,257**	$2,071	$745
Revenue Collected During FY 08:	**$274,132**	$206,165	$79,162
Expenditures During FY 08:	**$323,625**	$201,484	$88,676
Per Capita Revenue:	**$341**	$520	$198
Per Capita Expenditures:	**$403**	$519	$219
Operating Income (loss):	**-$49,493**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**766.41%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,480,300**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,085**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lockport City

Unit Code: 099/060/30 **County:** WILL

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,948,189
Equalized Assessed Valuation:	$658,428,842
Population:	24,059
Employees:	
Full Time:	94
Part Time:	43
Salaries Paid:	$6,761,992

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,975,306	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$456	$548	$381
Revenue Collected During FY 08:	$13,564,790	$5,252,094	$2,318,995
Expenditures During FY 08:	$15,767,384	$5,218,323	$2,340,819
Per Capita Revenue:	$564	$721	$564
Per Capita Expenditures:	$655	$706	$556
Revenues over (under) Expenditures:	-$2,202,594	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,511,563	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$354	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,100,261	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,688,614	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,713,181**	$7,762,020	$1,837,009
Per Capita Debt:	**$528**	$1,174	$528
General Obligation Debt over EAV:	**0.41%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$41,002,159**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,704**	$1,329	$992
Revenue Collected During FY 08:	**$8,222,726**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,258,551**	$2,427,439	$1,076,743
Per Capita Revenue:	**$342**	$427	$282
Per Capita Expenditures:	**$302**	$403	$271
Operating Income (loss):	**$964,175**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**575.41%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$41,766,334**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,736**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loda Village

Unit Code: 038/065/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $236,844

Equalized Assessed Valuation: $3,222,321

Population: 400

Employees:

Full Time:

Part Time: 12

Salaries Paid: $25,588

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$337,508	$266,951	$169,639
Per Capita Beginning Fund Balance:	$844	$666	$444
Revenue Collected During FY 08:	$145,408	$254,229	$117,702
Expenditures During FY 08:	$138,240	$232,039	$106,311
Per Capita Revenue:	$364	$581	$283
Per Capita Expenditures:	$346	$540	$267
Revenues over (under) Expenditures:	$7,168	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	249.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$344,676	$280,303	$171,795
Per Capita Ending Fund Balance:	$862	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$344,676	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$340,503	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$851	$2,071	$745
Revenue Collected During FY 08:	$54,155	$206,165	$79,162
Expenditures During FY 08:	$57,144	$201,484	$88,676
Per Capita Revenue:	$135	$520	$198
Per Capita Expenditures:	$143	$519	$219
Operating Income (loss):	-$2,989	$4,680	$
Ratio of Retained Earnings to Expenditures:	590.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$337,514	$751,204	$341,980
Per Capita Ending Retained Earnings:	$844	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lomax Village

Unit Code: 036/025/32 **County:** HENDERSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $135,190

Equalized Assessed Valuation: $1,904,790

Population: 477

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$310,877	$266,951	$169,639
Per Capita Beginning Fund Balance:	$652	$666	$444
Revenue Collected During FY 08:	$97,285	$254,229	$117,702
Expenditures During FY 08:	$126,498	$232,039	$106,311
Per Capita Revenue:	$204	$581	$283
Per Capita Expenditures:	$265	$540	$267
Revenues over (under) Expenditures:	-$29,213	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	222.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$281,664	$280,303	$171,795
Per Capita Ending Fund Balance:	$590	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$281,664	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Lombard Village

Unit Code: 022/075/32 **County:** DUPAGE

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$87,787,225
Equalized Assessed Valuation:	$1,641,134,041
Population:	43,894
Employees:	
Full Time:	278
Part Time:	45
Salaries Paid:	$20,663,007

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,537,662	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$331	$420	$380
Revenue Collected During FY 08:	$37,805,045	$47,279,441	$36,812,097
Expenditures During FY 08:	$35,335,224	$46,868,184	$35,335,224
Per Capita Revenue:	$861	$910	$884
Per Capita Expenditures:	$805	$894	$899
Revenues over (under) Expenditures:	$2,469,821	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	49.71%	48.74%	43.68%
Ending Fund Balance for FY 08:	$17,565,213	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$400	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,581,288	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$15,292,697	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,525,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$445**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$65,776,440**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,499**	$1,214	$976
Revenue Collected During FY 08:	**$15,904,061**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,223,756**	$16,245,069	$9,219,236
Per Capita Revenue:	**$362**	$312	$227
Per Capita Expenditures:	**$278**	$294	$237
Operating Income (loss):	**$3,680,305**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**587.20%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$71,777,620**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,635**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: London Mills Village

Unit Code: 029/075/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $415,305

Equalized Assessed Valuation: $1,791,350

Population: 426

Employees:

Full Time: 2

Part Time: 10

Salaries Paid: $35,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$98,652	$266,951	$169,639
Per Capita Beginning Fund Balance:	$232	$666	$444
Revenue Collected During FY 08:	$137,332	$254,229	$117,702
Expenditures During FY 08:	$137,411	$232,039	$106,311
Per Capita Revenue:	$322	$581	$283
Per Capita Expenditures:	$323	$540	$267
Revenues over (under) Expenditures:	-$79	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	70.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$96,573	$280,303	$171,795
Per Capita Ending Fund Balance:	$227	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$96,573	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$121,530**	$385,902	$36,500
Per Capita Debt:	**$285**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$185,803**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$436**	$2,071	$745
Revenue Collected During FY 08:	**$99,060**	$206,165	$79,162
Expenditures During FY 08:	**$84,319**	$201,484	$88,676
Per Capita Revenue:	**$233**	$520	$198
Per Capita Expenditures:	**$198**	$519	$219
Operating Income (loss):	**$14,741**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**240.21%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$202,544**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$475**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Long Creek Village

Unit Code: 055/032/32 **County:** MACON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $622,000

Equalized Assessed Valuation: $21,500,268

Population: 1,364

Employees:

Full Time:

Part Time: 18

Salaries Paid: $65,477

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$787,873	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$578	$548	$381
Revenue Collected During FY 08:	$331,855	$5,252,094	$2,318,995
Expenditures During FY 08:	$261,199	$5,218,323	$2,340,819
Per Capita Revenue:	$243	$721	$564
Per Capita Expenditures:	$191	$706	$556
Revenues over (under) Expenditures:	$70,656	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	328.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	$858,529	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$629	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$858,529	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Long Grove Village

Unit Code: 049/120/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,433,400

Equalized Assessed Valuation: $687,285,609

Population: 8,094

Employees:

Full Time: 4

Part Time: 3

Salaries Paid: $378,058

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,560,643	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$934	$548	$381
Revenue Collected During FY 08:	$4,327,161	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,892,984	$5,218,323	$2,340,819
Per Capita Revenue:	$535	$721	$564
Per Capita Expenditures:	$481	$706	$556
Revenues over (under) Expenditures:	$434,177	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	205.36%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,994,820	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$988	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,109,760	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,936,982	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Long Point Village

Unit Code: 053/055/32 **County:** LIVINGSTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$77,725
Equalized Assessed Valuation:	$1,747,028
Population:	250
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$8,069

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$77,811	$266,951	$169,639
Per Capita Beginning Fund Balance:	$311	$666	$444
Revenue Collected During FY 08:	$42,595	$254,229	$117,702
Expenditures During FY 08:	$28,190	$232,039	$106,311
Per Capita Revenue:	$170	$581	$283
Per Capita Expenditures:	$113	$540	$267
Revenues over (under) Expenditures:	$14,405	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	327.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	$92,216	$280,303	$171,795
Per Capita Ending Fund Balance:	$369	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$92,214	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Longview Village

Unit Code: 010/050/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $78,000

Equalized Assessed Valuation: $767,470

Population: 180

Employees:

Full Time:

Part Time: 9

Salaries Paid: $11,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$260,507	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,447	$666	$444
Revenue Collected During FY 08:	$52,271	$254,229	$117,702
Expenditures During FY 08:	$26,117	$232,039	$106,311
Per Capita Revenue:	$290	$581	$283
Per Capita Expenditures:	$145	$540	$267
Revenues over (under) Expenditures:	$26,154	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1017.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$265,661	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,476	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$106,616	$37,131	$
Total Unrestricted Net Assets:	$159,045	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$57,000**	$385,902	$36,500
Per Capita Debt:	**$317**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$288,084**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,600**	$2,071	$745
Revenue Collected During FY 08:	**$31,833**	$206,165	$79,162
Expenditures During FY 08:	**$35,089**	$201,484	$88,676
Per Capita Revenue:	**$177**	$520	$198
Per Capita Expenditures:	**$195**	$519	$219
Operating Income (loss):	**-$3,256**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**871.58%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$305,828**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,699**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Loraine Village

Unit Code: 001/050/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $74,345

Equalized Assessed Valuation: $1,401,980

Population: 359

Employees:

Full Time:

Part Time: 2

Salaries Paid: $16,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$103,496	$266,951	$169,639
Per Capita Beginning Fund Balance:	$288	$666	$444
Revenue Collected During FY 08:	$62,139	$254,229	$117,702
Expenditures During FY 08:	$49,510	$232,039	$106,311
Per Capita Revenue:	$173	$581	$283
Per Capita Expenditures:	$138	$540	$267
Revenues over (under) Expenditures:	$12,629	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	234.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$116,125	$280,303	$171,795
Per Capita Ending Fund Balance:	$323	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$72,852	$2,724	$
Total Unreserved Funds:	$43,273	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$117,707	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$328	$2,071	$745
Revenue Collected During FY 08:	$49,529	$206,165	$79,162
Expenditures During FY 08:	$51,405	$201,484	$88,676
Per Capita Revenue:	$138	$520	$198
Per Capita Expenditures:	$143	$519	$219
Operating Income (loss):	-$1,876	$4,680	$
Ratio of Retained Earnings to Expenditures:	225.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$115,831	$751,204	$341,980
Per Capita Ending Retained Earnings:	$323	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lostant Village

Unit Code: 050/050/32 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$395,320
Equalized Assessed Valuation:	$6,444,653
Population:	473
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$71,310

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$52,024	$266,951	$169,639
Per Capita Beginning Fund Balance:	$110	$666	$444
Revenue Collected During FY 08:	$133,090	$254,229	$117,702
Expenditures During FY 08:	$160,663	$232,039	$106,311
Per Capita Revenue:	$281	$581	$283
Per Capita Expenditures:	$340	$540	$267
Revenues over (under) Expenditures:	-$27,573	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	15.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$24,451	$280,303	$171,795
Per Capita Ending Fund Balance:	$52	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,191	$37,131	$
Total Unrestricted Net Assets:	$19,236	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,182,056**	$385,902	$36,500
Per Capita Debt:	**$2,499**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,802,692**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,811**	$2,071	$745
Revenue Collected During FY 08:	**$139,637**	$206,165	$79,162
Expenditures During FY 08:	**$193,793**	$201,484	$88,676
Per Capita Revenue:	**$295**	$520	$198
Per Capita Expenditures:	**$410**	$519	$219
Operating Income (loss):	**-$54,156**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**902.27%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,748,536**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,697**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Louisville Village

Unit Code: 013/025/32 **County:** CLAY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,369,740
Equalized Assessed Valuation:	$6,771,308
Population:	1,242
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	$226,630

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$704,350	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$567	$548	$381
Revenue Collected During FY 08:	$498,795	$5,252,094	$2,318,995
Expenditures During FY 08:	$576,317	$5,218,323	$2,340,819
Per Capita Revenue:	$402	$721	$564
Per Capita Expenditures:	$464	$706	$556
Revenues over (under) Expenditures:	-$77,522	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	108.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$626,828	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$505	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,592	$1,203,389	$223,442
Total Unrestricted Net Assets:	$550,236	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$670,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$539**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,771,801**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,232**	$1,329	$992
Revenue Collected During FY 08:	**$823,136**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$919,688**	$2,427,439	$1,076,743
Per Capita Revenue:	**$663**	$427	$282
Per Capita Expenditures:	**$740**	$403	$271
Operating Income (loss):	**-$96,552**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**290.89%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,675,249**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,154**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Loves Park City

Unit Code: 101/020/30 **County:** WINNEBAGO

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $15,997,628

Equalized Assessed Valuation: $406,766,647

Population: 22,476

Employees:

Full Time: 72

Part Time: 116

Salaries Paid: $4,247,068

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,654,693	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$385	$548	$381
Revenue Collected During FY 08:	$9,746,713	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,004,061	$5,218,323	$2,340,819
Per Capita Revenue:	$434	$721	$564
Per Capita Expenditures:	$445	$706	$556
Revenues over (under) Expenditures:	-$257,348	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	85.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,590,134	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$382	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,342,377	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,981,813	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,209,233**	$7,762,020	$1,837,009
Per Capita Debt:	**$454**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,458,386**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$732**	$1,329	$992
Revenue Collected During FY 08:	**$2,774,186**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,062,576**	$2,427,439	$1,076,743
Per Capita Revenue:	**$123**	$427	$282
Per Capita Expenditures:	**$92**	$403	$271
Operating Income (loss):	**$711,610**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**832.45%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,169,996**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$764**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 **County:** MOULTRIE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,649,329

Equalized Assessed Valuation: $7,385,107

Population: 1,225

Employees:

Full Time: 6

Part Time: 15

Salaries Paid: $152,389

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,613	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$11	$548	$381
Revenue Collected During FY 08:	$389,174	$5,252,094	$2,318,995
Expenditures During FY 08:	$380,512	$5,218,323	$2,340,819
Per Capita Revenue:	$318	$721	$564
Per Capita Expenditures:	$311	$706	$556
Revenues over (under) Expenditures:	$8,662	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	6.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$24,278	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$20	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$78,898	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$54,620	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$307,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$251**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,540,627**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,258**	$1,329	$992
Revenue Collected During FY 08:	**$287,633**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$344,074**	$2,427,439	$1,076,743
Per Capita Revenue:	**$235**	$427	$282
Per Capita Expenditures:	**$281**	$403	$271
Operating Income (loss):	**-$56,441**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**430.77%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,482,183**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,210**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lyndon Village

Unit Code: 098/035/32 **County:** WHITESIDE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,193,400

Equalized Assessed Valuation: $4,867,304

Population: 600

Employees:

Full Time: 2

Part Time: 10

Salaries Paid: $115,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$208,154	$266,951	$169,639
Per Capita Beginning Fund Balance:	$347	$666	$444
Revenue Collected During FY 08:	$344,289	$254,229	$117,702
Expenditures During FY 08:	$284,478	$232,039	$106,311
Per Capita Revenue:	$574	$581	$283
Per Capita Expenditures:	$474	$540	$267
Revenues over (under) Expenditures:	$59,811	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	94.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$267,965	$280,303	$171,795
Per Capita Ending Fund Balance:	$447	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$267,965	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$105,140**	$385,902	$36,500
Per Capita Debt:	**$175**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$88,436**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$147**	$2,071	$745
Revenue Collected During FY 08:	**$58,269**	$206,165	$79,162
Expenditures During FY 08:	**$34,381**	$201,484	$88,676
Per Capita Revenue:	**$97**	$520	$198
Per Capita Expenditures:	**$57**	$519	$219
Operating Income (loss):	**$23,888**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**326.70%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$112,324**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$187**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Lynnville Village

Unit Code: 069/030/32 **County:** MORGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $100,000

Equalized Assessed Valuation: $483,530

Population: 137

Employees:

Full Time:

Part Time: 3

Salaries Paid: $6,219

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,587	$266,951	$169,639
Per Capita Beginning Fund Balance:	$333	$666	$444
Revenue Collected During FY 08:	$22,608	$254,229	$117,702
Expenditures During FY 08:	$17,447	$232,039	$106,311
Per Capita Revenue:	$165	$581	$283
Per Capita Expenditures:	$127	$540	$267
Revenues over (under) Expenditures:	$5,161	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	290.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$50,748	$280,303	$171,795
Per Capita Ending Fund Balance:	$370	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,390	$37,131	$
Total Unrestricted Net Assets:	$35,358	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$49,722	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$363	$2,071	$745
Revenue Collected During FY 08:	$24,100	$206,165	$79,162
Expenditures During FY 08:	$29,465	$201,484	$88,676
Per Capita Revenue:	$176	$520	$198
Per Capita Expenditures:	$215	$519	$219
Operating Income (loss):	-$5,365	$4,680	$
Ratio of Retained Earnings to Expenditures:	150.54%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$44,357	$751,204	$341,980
Per Capita Ending Retained Earnings:	$324	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lynwood Village

Unit Code: 016/320/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,016,835

Equalized Assessed Valuation: $163,955,768

Population: 9,165

Employees:

Full Time: 43

Part Time: 45

Salaries Paid: $3,007,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$2,852,091	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$311	$548	$381
Revenue Collected During FY 08:	$4,196,102	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,934,719	$5,218,323	$2,340,819
Per Capita Revenue:	$458	$721	$564
Per Capita Expenditures:	$538	$706	$556
Revenues over (under) Expenditures:	-$738,617	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-72.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$3,590,708	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$392	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$385,051	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$3,759,653	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,943,269**	$7,762,020	$1,837,009
Per Capita Debt:	**$539**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,154,778**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$562**	$1,329	$992
Revenue Collected During FY 08:	**$2,326,705**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,148,011**	$2,427,439	$1,076,743
Per Capita Revenue:	**$254**	$427	$282
Per Capita Expenditures:	**$234**	$403	$271
Operating Income (loss):	**$178,694**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**248.30%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,333,472**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$582**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lyons Village

Unit Code: 016/325/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,029,907
Equalized Assessed Valuation:	$225,522,430
Population:	10,402
Employees:	
Full Time:	62
Part Time:	11
Salaries Paid:	$5,045,520

Blended Component Units

Number Submitted = 2

Firefighter's Pension

PolicePension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,978,818	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$190	$548	$381
Revenue Collected During FY 08:	$9,226,033	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,335,834	$5,218,323	$2,340,819
Per Capita Revenue:	$887	$721	$564
Per Capita Expenditures:	$994	$706	$556
Revenues over (under) Expenditures:	-$1,109,801	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	36.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,749,618	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$360	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,457,150	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$319,699	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$22,859,892**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,198**	$1,174	$528
General Obligation Debt over EAV:	**2.96%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,416,575**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$328**	$1,329	$992
Revenue Collected During FY 08:	**$2,763,098**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,665,024**	$2,427,439	$1,076,743
Per Capita Revenue:	**$266**	$427	$282
Per Capita Expenditures:	**$256**	$403	$271
Operating Income (loss):	**$98,074**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**131.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,514,649**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$338**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Machesney Park Village

Unit Code: 101/022/32 **County:** WINNEBAGO

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,360,035
Equalized Assessed Valuation:	$355,190,819
Population:	22,707
Employees:	
Full Time:	11
Part Time:	8
Salaries Paid:	$609,163

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$7,024,282**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$309**	$548	$381
Revenue Collected During FY 08:	**$8,055,871**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$7,750,800**	$5,218,323	$2,340,819
Per Capita Revenue:	**$355**	$721	$564
Per Capita Expenditures:	**$341**	$706	$556
Revenues over (under) Expenditures:	**$305,071**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**87.63%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$6,792,253**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$299**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$2,846,003**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**-$1,825,356**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,970,341**	$7,762,020	$1,837,009
Per Capita Debt:	**$351**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mackinaw Village

Unit Code: 090/045/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,126,365

Equalized Assessed Valuation: $22,015,645

Population: 1,621

Employees:

Full Time: 5

Part Time: 20

Salaries Paid: $335,104

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$438,523	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$271	$548	$381
Revenue Collected During FY 08:	$741,505	$5,252,094	$2,318,995
Expenditures During FY 08:	$670,242	$5,218,323	$2,340,819
Per Capita Revenue:	$457	$721	$564
Per Capita Expenditures:	$413	$706	$556
Revenues over (under) Expenditures:	$71,263	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$509,786	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$314	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$339,329	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,751,609**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,697**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,404,583**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,483**	$1,329	$992
Revenue Collected During FY 08:	**$881,350**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$730,434**	$2,427,439	$1,076,743
Per Capita Revenue:	**$544**	$427	$282
Per Capita Expenditures:	**$451**	$403	$271
Operating Income (loss):	**$150,916**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**349.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,555,499**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,576**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Macomb City

Unit Code: 062/040/30 **County:** MCDONOUG

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,943,597
Equalized Assessed Valuation:	$141,833,918
Population:	20,045
Employees:	
Full Time:	100
Part Time:	10
Salaries Paid:	$4,694,932

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,391,576	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$319	$548	$381
Revenue Collected During FY 08:	$11,869,618	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,056,709	$5,218,323	$2,340,819
Per Capita Revenue:	$592	$721	$564
Per Capita Expenditures:	$552	$706	$556
Revenues over (under) Expenditures:	$812,909	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.02%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,962,740	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$397	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,999,654	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,244,848	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,731,073**	$7,762,020	$1,837,009
Per Capita Debt:	**$236**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,447,047**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$821**	$1,329	$992
Revenue Collected During FY 08:	**$4,803,524**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,987,049**	$2,427,439	$1,076,743
Per Capita Revenue:	**$240**	$427	$282
Per Capita Expenditures:	**$199**	$403	$271
Operating Income (loss):	**$816,475**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**414.10%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,510,377**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$824**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Macon City

Unit Code: 055/035/30 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,654,500

Equalized Assessed Valuation: $8,929,444

Population: 1,282

Employees:

Full Time: 4

Part Time: 17

Salaries Paid: $168,643

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$492,632	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$384	$548	$381
Revenue Collected During FY 08:	$519,418	$5,252,094	$2,318,995
Expenditures During FY 08:	$604,020	$5,218,323	$2,340,819
Per Capita Revenue:	$405	$721	$564
Per Capita Expenditures:	$471	$706	$556
Revenues over (under) Expenditures:	-$84,602	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	67.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$408,030	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$318	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$125,172	$1,203,389	$223,442
Total Unrestricted Net Assets:	$137,858	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$145,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$113**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,937,275**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,511**	$1,329	$992
Revenue Collected During FY 08:	**$308,087**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$320,325**	$2,427,439	$1,076,743
Per Capita Revenue:	**$240**	$427	$282
Per Capita Expenditures:	**$250**	$403	$271
Operating Income (loss):	**-$12,238**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**600.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,925,037**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,502**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Madison City
Unit Code:	057/075/30
County:	MADISON
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,671,650
Equalized Assessed Valuation:	$28,242,294
Population:	4,545
Employees:	
Full Time:	28
Part Time:	27
Salaries Paid:	$1,703,882

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,028,259	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,546	$548	$381
Revenue Collected During FY 08:	$5,093,441	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,159,767	$5,218,323	$2,340,819
Per Capita Revenue:	$1,121	$721	$564
Per Capita Expenditures:	$1,135	$706	$556
Revenues over (under) Expenditures:	-$66,326	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	133.84%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,905,921	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,519	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$959	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,505,872	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,181,038**	$7,762,020	$1,837,009
Per Capita Debt:	**$700**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,757,364**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$387**	$1,329	$992
Revenue Collected During FY 08:	**$464,298**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$389,932**	$2,427,439	$1,076,743
Per Capita Revenue:	**$102**	$427	$282
Per Capita Expenditures:	**$86**	$403	$271
Operating Income (loss):	**$74,366**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**469.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,831,730**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$403**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maeystown Village

Unit Code: 067/025/32 **County:** MONROE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$257,500
Equalized Assessed Valuation:	$3,064,646
Population:	153
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$44,115

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$108,255	$266,951	$169,639
Per Capita Beginning Fund Balance:	$708	$666	$444
Revenue Collected During FY 08:	$47,463	$254,229	$117,702
Expenditures During FY 08:	$40,745	$232,039	$106,311
Per Capita Revenue:	$310	$581	$283
Per Capita Expenditures:	$266	$540	$267
Revenues over (under) Expenditures:	$6,718	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	282.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$114,973	$280,303	$171,795
Per Capita Ending Fund Balance:	$751	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,000	$37,131	$
Total Unrestricted Net Assets:	$104,973	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$339,944**	$385,902	$36,500
Per Capita Debt:	**$2,222**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,710,143**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$11,177**	$2,071	$745
Revenue Collected During FY 08:	**$99,547**	$206,165	$79,162
Expenditures During FY 08:	**$162,930**	$201,484	$88,676
Per Capita Revenue:	**$651**	$520	$198
Per Capita Expenditures:	**$1,065**	$519	$219
Operating Income (loss):	**-$63,383**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1010.72%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,646,760**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$10,763**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Magnolia Village

Unit Code: 078/020/32 **County:** PUTNAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $867,757

Equalized Assessed Valuation: $2,168,067

Population: 279

Employees:

Full Time:

Part Time: 12

Salaries Paid: $20,322

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$82,175	$266,951	$169,639
Per Capita Beginning Fund Balance:	$295	$666	$444
Revenue Collected During FY 08:	$62,324	$254,229	$117,702
Expenditures During FY 08:	$63,305	$232,039	$106,311
Per Capita Revenue:	$223	$581	$283
Per Capita Expenditures:	$227	$540	$267
Revenues over (under) Expenditures:	-$981	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	123.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$78,237	$280,303	$171,795
Per Capita Ending Fund Balance:	$280	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,867	$37,131	$
Total Unrestricted Net Assets:	$56,370	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$250,000**	$385,902	$36,500
Per Capita Debt:	**$896**	$841	$106
General Obligation Debt over EAV:	**11.53%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$128,186**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$459**	$2,071	$745
Revenue Collected During FY 08:	**$329,389**	$206,165	$79,162
Expenditures During FY 08:	**$47,495**	$201,484	$88,676
Per Capita Revenue:	**$1,181**	$520	$198
Per Capita Expenditures:	**$170**	$519	$219
Operating Income (loss):	**$281,894**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**869.64%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$413,037**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,480**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mahomet Village

Unit Code: 010/060/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,882,134
Equalized Assessed Valuation:	$123,978,945
Population:	4,877
Employees:	
Full Time:	24
Part Time:	6
Salaries Paid:	$1,137,944

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,074,883	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$630	$548	$381
Revenue Collected During FY 08:	$3,742,430	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,042,929	$5,218,323	$2,340,819
Per Capita Revenue:	$767	$721	$564
Per Capita Expenditures:	$624	$706	$556
Revenues over (under) Expenditures:	$699,501	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	127.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,889,412	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$798	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$623,018	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,120,964	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,977,463**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,021**	$1,174	$528
General Obligation Debt over EAV:	**0.20%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,172,954**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,266**	$1,329	$992
Revenue Collected During FY 08:	**$1,934,395**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,380,190**	$2,427,439	$1,076,743
Per Capita Revenue:	**$397**	$427	$282
Per Capita Expenditures:	**$283**	$403	$271
Operating Income (loss):	**$554,205**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**482.61%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,660,968**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,366**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Makanda Village

Unit Code: 039/050/32 **County:** JACKSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $146,445

Equalized Assessed Valuation: $9,757,925

Population: 416

Employees:

Full Time:

Part Time: 10

Salaries Paid: $10,265

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$169,041	$266,951	$169,639
Per Capita Beginning Fund Balance:	$406	$666	$444
Revenue Collected During FY 08:	$128,274	$254,229	$117,702
Expenditures During FY 08:	$113,437	$232,039	$106,311
Per Capita Revenue:	$308	$581	$283
Per Capita Expenditures:	$273	$540	$267
Revenues over (under) Expenditures:	$14,837	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	181.54%	286.45%	165.93%
Ending Fund Balance for FY 08:	$205,928	$280,303	$171,795
Per Capita Ending Fund Balance:	$495	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$205,927	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Malden Village

Unit Code: 006/060/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $208,000

Equalized Assessed Valuation: $2,507,666

Population: 343

Employees:

Full Time: 10

Part Time:

Salaries Paid: $23,375

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$196,355	$266,951	$169,639
Per Capita Beginning Fund Balance:	$572	$666	$444
Revenue Collected During FY 08:	$75,881	$254,229	$117,702
Expenditures During FY 08:	$40,427	$232,039	$106,311
Per Capita Revenue:	$221	$581	$283
Per Capita Expenditures:	$118	$540	$267
Revenues over (under) Expenditures:	$35,454	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	567.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$229,309	$280,303	$171,795
Per Capita Ending Fund Balance:	$669	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,481	$37,131	$
Total Unrestricted Net Assets:	$160,828	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$156,200**	$385,902	$36,500
Per Capita Debt:	**$455**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$222,781**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$650**	$2,071	$745
Revenue Collected During FY 08:	**$86,561**	$206,165	$79,162
Expenditures During FY 08:	**$93,571**	$201,484	$88,676
Per Capita Revenue:	**$252**	$520	$198
Per Capita Expenditures:	**$273**	$519	$219
Operating Income (loss):	**-$7,010**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**233.27%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$218,271**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$636**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Manchester Village

Unit Code: 085/030/32 **County:** SCOTT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $593,550

Equalized Assessed Valuation: $1,403,242

Population: 347

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $30,016

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$378,017	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,089	$666	$444
Revenue Collected During FY 08:	$620,632	$254,229	$117,702
Expenditures During FY 08:	$102,926	$232,039	$106,311
Per Capita Revenue:	$1,789	$581	$283
Per Capita Expenditures:	$297	$540	$267
Revenues over (under) Expenditures:	$517,706	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	870.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$895,723	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,581	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$895,723	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,098,553	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$3,166	$2,071	$745
Revenue Collected During FY 08:	$167,673	$206,165	$79,162
Expenditures During FY 08:	$75,436	$201,484	$88,676
Per Capita Revenue:	$483	$520	$198
Per Capita Expenditures:	$217	$519	$219
Operating Income (loss):	$92,237	$4,680	$
Ratio of Retained Earnings to Expenditures:	1578.54%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,190,790	$751,204	$341,980
Per Capita Ending Retained Earnings:	$3,432	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manhattan Village

Unit Code: 099/065/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,486,005
Equalized Assessed Valuation:	$171,334,980
Population:	5,768
Employees:	
Full Time:	30
Part Time:	9
Salaries Paid:	$1,897,971

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$640,633	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$111	$548	$381
Revenue Collected During FY 08:	$2,976,856	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,298,278	$5,218,323	$2,340,819
Per Capita Revenue:	$516	$721	$564
Per Capita Expenditures:	$572	$706	$556
Revenues over (under) Expenditures:	-$321,422	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	9.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	$319,211	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$55	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,930	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,060,244	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,135,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,930**	$1,174	$528
General Obligation Debt over EAV:	**6.50%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,674,004**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,717**	$1,329	$992
Revenue Collected During FY 08:	**$3,941,618**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,047,584**	$2,427,439	$1,076,743
Per Capita Revenue:	**$683**	$427	$282
Per Capita Expenditures:	**$528**	$403	$271
Operating Income (loss):	**$894,034**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**734.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,390,841**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,882**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manito Village

Unit Code: 060/035/32 **County:** MASON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$877,250
Equalized Assessed Valuation:	$15,097,319
Population:	1,733
Employees:	
Full Time:	9
Part Time:	15
Salaries Paid:	$314,711

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$419,759	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$242	$548	$381
Revenue Collected During FY 08:	$629,133	$5,252,094	$2,318,995
Expenditures During FY 08:	$713,870	$5,218,323	$2,340,819
Per Capita Revenue:	$363	$721	$564
Per Capita Expenditures:	$412	$706	$556
Revenues over (under) Expenditures:	-$84,737	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	$355,317	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$205	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$175,868	$1,203,389	$223,442
Total Unrestricted Net Assets:	$179,449	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$188,251**	$7,762,020	$1,837,009
Per Capita Debt:	**$109**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$891,272**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$514**	$1,329	$992
Revenue Collected During FY 08:	**$317,254**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$283,120**	$2,427,439	$1,076,743
Per Capita Revenue:	**$183**	$427	$282
Per Capita Expenditures:	**$163**	$403	$271
Operating Income (loss):	**$34,134**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**326.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$925,406**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$534**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Manlius Village

Unit Code: 006/065/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,502,210

Equalized Assessed Valuation: $2,391,712

Population: 500

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: $35,822

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$303,063	$266,951	$169,639
Per Capita Beginning Fund Balance:	$606	$666	$444
Revenue Collected During FY 08:	$196,735	$254,229	$117,702
Expenditures During FY 08:	$147,569	$232,039	$106,311
Per Capita Revenue:	$393	$581	$283
Per Capita Expenditures:	$295	$540	$267
Revenues over (under) Expenditures:	$49,166	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	238.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	$352,112	$280,303	$171,795
Per Capita Ending Fund Balance:	$704	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$56,539	$2,724	$
Total Unreserved Funds:	$295,573	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$180,000**	$385,902	$36,500
Per Capita Debt:	**$360**	$841	$106
General Obligation Debt over EAV:	**7.53%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$197,192**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$394**	$2,071	$745
Revenue Collected During FY 08:	**$107,979**	$206,165	$79,162
Expenditures During FY 08:	**$118,376**	$201,484	$88,676
Per Capita Revenue:	**$216**	$520	$198
Per Capita Expenditures:	**$237**	$519	$219
Operating Income (loss):	**-$10,397**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**157.90%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$186,912**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$374**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mansfield Village

Unit Code: 074/040/32 **County:** PIATT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$520,400
Equalized Assessed Valuation:	$10,812,179
Population:	949
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$108,622

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$463,495	$266,951	$169,639
Per Capita Beginning Fund Balance:	$488	$666	$444
Revenue Collected During FY 08:	$380,018	$254,229	$117,702
Expenditures During FY 08:	$355,901	$232,039	$106,311
Per Capita Revenue:	$400	$581	$283
Per Capita Expenditures:	$375	$540	$267
Revenues over (under) Expenditures:	$24,117	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	132.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$470,977	$280,303	$171,795
Per Capita Ending Fund Balance:	$496	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$470,978	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$69,044**	$385,902	$36,500
Per Capita Debt:	**$73**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$681,124**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$718**	$2,071	$745
Revenue Collected During FY 08:	**$102,449**	$206,165	$79,162
Expenditures During FY 08:	**$107,957**	$201,484	$88,676
Per Capita Revenue:	**$108**	$520	$198
Per Capita Expenditures:	**$114**	$519	$219
Operating Income (loss):	**-$5,508**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**641.23%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$692,251**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$729**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Manteno Village

Unit Code: 046/065/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,441,260
Equalized Assessed Valuation:	$186,892,874
Population:	8,200
Employees:	
Full Time:	38
Part Time:	94
Salaries Paid:	$1,756,921

Blended Component Units

Number Submitted = 1

Manteno Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,209,504	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$757	$548	$381
Revenue Collected During FY 08:	$8,072,675	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,593,605	$5,218,323	$2,340,819
Per Capita Revenue:	$984	$721	$564
Per Capita Expenditures:	$926	$706	$556
Revenues over (under) Expenditures:	$479,070	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,600,750	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,171	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$223,442	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,465,132	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,202,624**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,244**	$1,174	$528
General Obligation Debt over EAV:	**1.10%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,632,377**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,662**	$1,329	$992
Revenue Collected During FY 08:	**$2,699,362**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,862,102**	$2,427,439	$1,076,743
Per Capita Revenue:	**$329**	$427	$282
Per Capita Expenditures:	**$227**	$403	$271
Operating Income (loss):	**$837,260**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**777.06%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,469,637**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,765**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maple Park Village

Unit Code: 045/060/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,102,935
Equalized Assessed Valuation:	$33,435,589
Population:	1,316
Employees:	
Full Time:	3
Part Time:	14
Salaries Paid:	$221,776

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$976,423	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$742	$548	$381
Revenue Collected During FY 08:	$1,058,953	$5,252,094	$2,318,995
Expenditures During FY 08:	$908,377	$5,218,323	$2,340,819
Per Capita Revenue:	$805	$721	$564
Per Capita Expenditures:	$690	$706	$556
Revenues over (under) Expenditures:	$150,576	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	114.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,044,429	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$794	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$97,453	$1,203,389	$223,442
Total Unrestricted Net Assets:	$946,976	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,595,975**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,213**	$1,174	$528
General Obligation Debt over EAV:	**0.99%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,908,038**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,210**	$1,329	$992
Revenue Collected During FY 08:	**$339,750**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$414,599**	$2,427,439	$1,076,743
Per Capita Revenue:	**$258**	$427	$282
Per Capita Expenditures:	**$315**	$403	$271
Operating Income (loss):	**-$74,849**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**703.27%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,915,759**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,216**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mapleton Village

Unit Code: 072/055/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $256,616

Equalized Assessed Valuation: $5,066,389

Population: 277

Employees:

Full Time:

Part Time: 6

Salaries Paid: $13,060

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$236,132	$266,951	$169,639
Per Capita Beginning Fund Balance:	$852	$666	$444
Revenue Collected During FY 08:	$81,579	$254,229	$117,702
Expenditures During FY 08:	$51,784	$232,039	$106,311
Per Capita Revenue:	$295	$581	$283
Per Capita Expenditures:	$187	$540	$267
Revenues over (under) Expenditures:	$29,795	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	513.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$265,927	$280,303	$171,795
Per Capita Ending Fund Balance:	$960	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,854	$37,131	$
Total Unrestricted Net Assets:	$240,229	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$168,917**	$385,902	$36,500
Per Capita Debt:	**$610**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,104,552**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,988**	$2,071	$745
Revenue Collected During FY 08:	**$147,685**	$206,165	$79,162
Expenditures During FY 08:	**$182,376**	$201,484	$88,676
Per Capita Revenue:	**$533**	$520	$198
Per Capita Expenditures:	**$658**	$519	$219
Operating Income (loss):	**-$34,691**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**586.62%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,069,861**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,862**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maquon Village

Unit Code: 048/040/32 **County:** KNOX

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$210,220
Equalized Assessed Valuation:	$1,513,880
Population:	295
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$23,724

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$73,287	$266,951	$169,639
Per Capita Beginning Fund Balance:	$248	$666	$444
Revenue Collected During FY 08:	$85,365	$254,229	$117,702
Expenditures During FY 08:	$121,630	$232,039	$106,311
Per Capita Revenue:	$289	$581	$283
Per Capita Expenditures:	$412	$540	$267
Revenues over (under) Expenditures:	-$36,265	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	46.74%	286.45%	165.93%
Ending Fund Balance for FY 08:	$56,854	$280,303	$171,795
Per Capita Ending Fund Balance:	$193	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$56,854	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,102**	$385,902	$36,500
Per Capita Debt:	**$51**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$87,628**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$297**	$2,071	$745
Revenue Collected During FY 08:	**$39,769**	$206,165	$79,162
Expenditures During FY 08:	**$28,521**	$201,484	$88,676
Per Capita Revenue:	**$135**	$520	$198
Per Capita Expenditures:	**$97**	$519	$219
Operating Income (loss):	**$11,248**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**511.08%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$145,766**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$494**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marengo City
Unit Code:	063/075/30
County:	MCHENRY
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,670,854
Equalized Assessed Valuation:	$173,869,550
Population:	7,637
Employees:	
Full Time:	44
Part Time:	6
Salaries Paid:	$2,675,789

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,602,317	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$341	$548	$381
Revenue Collected During FY 08:	$4,369,783	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,187,246	$5,218,323	$2,340,819
Per Capita Revenue:	$572	$721	$564
Per Capita Expenditures:	$548	$706	$556
Revenues over (under) Expenditures:	$182,537	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	66.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,784,854	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$365	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,918,741	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,233,016**	$7,762,020	$1,837,009
Per Capita Debt:	**$685**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,029,295**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$659**	$1,329	$992
Revenue Collected During FY 08:	**$1,596,386**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,657,172**	$2,427,439	$1,076,743
Per Capita Revenue:	**$209**	$427	$282
Per Capita Expenditures:	**$217**	$403	$271
Operating Income (loss):	**-$60,786**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**303.08%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,022,564**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$658**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Marietta Village

Unit Code: 029/080/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $93,620

Equalized Assessed Valuation: $461,328

Population: 150

Employees:

Full Time:

Part Time: 12

Salaries Paid: $5,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,610	$266,951	$169,639
Per Capita Beginning Fund Balance:	$444	$666	$444
Revenue Collected During FY 08:	$27,774	$254,229	$117,702
Expenditures During FY 08:	$18,221	$232,039	$106,311
Per Capita Revenue:	$185	$581	$283
Per Capita Expenditures:	$121	$540	$267
Revenues over (under) Expenditures:	$9,553	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	414.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$75,526	$280,303	$171,795
Per Capita Ending Fund Balance:	$504	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$75,526	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$404,356**	$385,902	$36,500
Per Capita Debt:	**$2,696**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,769,354**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$11,796**	$2,071	$745
Revenue Collected During FY 08:	**$90,032**	$206,165	$79,162
Expenditures During FY 08:	**$124,037**	$201,484	$88,676
Per Capita Revenue:	**$600**	$520	$198
Per Capita Expenditures:	**$827**	$519	$219
Operating Income (loss):	**-$34,005**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1399.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,735,986**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$11,573**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Marine Village

Unit Code: 057/080/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $689,442

Equalized Assessed Valuation: $12,765,037

Population: 933

Employees:

Full Time: 5

Part Time: 4

Salaries Paid: $178,948

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,349	$266,951	$169,639
Per Capita Beginning Fund Balance:	$216	$666	$444
Revenue Collected During FY 08:	$450,559	$254,229	$117,702
Expenditures During FY 08:	$462,148	$232,039	$106,311
Per Capita Revenue:	$483	$581	$283
Per Capita Expenditures:	$495	$540	$267
Revenues over (under) Expenditures:	-$11,589	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	46.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	$214,519	$280,303	$171,795
Per Capita Ending Fund Balance:	$230	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$214,519	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$431,252**	$385,902	$36,500
Per Capita Debt:	**$462**	$841	$106
General Obligation Debt over EAV:	**2.27%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$670,514**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$719**	$2,071	$745
Revenue Collected During FY 08:	**$380,957**	$206,165	$79,162
Expenditures During FY 08:	**$125,197**	$201,484	$88,676
Per Capita Revenue:	**$408**	$520	$198
Per Capita Expenditures:	**$134**	$519	$219
Operating Income (loss):	**$255,760**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**720.08%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$901,515**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$966**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marion City

Unit Code: 100/065/30 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $37,299,200

Equalized Assessed Valuation: $270,640,198

Population: 17,129

Employees:

Full Time: 158

Part Time: 18

Salaries Paid: $7,219,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,984,154	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$524	$548	$381
Revenue Collected During FY 08:	$21,310,711	$5,252,094	$2,318,995
Expenditures During FY 08:	$17,535,429	$5,218,323	$2,340,819
Per Capita Revenue:	$1,244	$721	$564
Per Capita Expenditures:	$1,024	$706	$556
Revenues over (under) Expenditures:	$3,775,282	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	66.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$11,642,058	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$680	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,864,950	$1,203,389	$223,442
Total Unrestricted Net Assets:	$10,148,927	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,157,199**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,877**	$1,174	$528
General Obligation Debt over EAV:	**7.49%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,554,174**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$850**	$1,329	$992
Revenue Collected During FY 08:	**$4,723,453**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,366,506**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$313**	$403	$271
Operating Income (loss):	**-$643,053**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**265.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,273,688**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$833**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marissa Village

Unit Code: 088/085/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,760,375

Equalized Assessed Valuation: $14,095,604

Population: 1,997

Employees:

Full Time: 14

Part Time: 27

Salaries Paid: $678,760

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$539,774	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$270	$548	$381
Revenue Collected During FY 08:	$1,404,455	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,240,256	$5,218,323	$2,340,819
Per Capita Revenue:	$703	$721	$564
Per Capita Expenditures:	$621	$706	$556
Revenues over (under) Expenditures:	$164,199	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	45.49%	87.61%	68.63%
Ending Fund Balance for FY 08:	$564,246	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$283	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,875	$1,203,389	$223,442
Total Unrestricted Net Assets:	$500,845	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,799,435**	$7,762,020	$1,837,009
Per Capita Debt:	**$901**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,736,190**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,372**	$1,329	$992
Revenue Collected During FY 08:	**$721,690**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,013,685**	$2,427,439	$1,076,743
Per Capita Revenue:	**$361**	$427	$282
Per Capita Expenditures:	**$508**	$403	$271
Operating Income (loss):	**-$291,995**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**452.20%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,583,922**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,295**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mark Village

Unit Code: 078/025/32 **County:** PUTNAM

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,439,754
Equalized Assessed Valuation:	$7,092,129
Population:	491
Employees:	
Full Time:	1
Part Time:	22
Salaries Paid:	$110,831

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,199,565	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,443	$666	$444
Revenue Collected During FY 08:	$3,669,282	$254,229	$117,702
Expenditures During FY 08:	$2,980,524	$232,039	$106,311
Per Capita Revenue:	$7,473	$581	$283
Per Capita Expenditures:	$6,070	$540	$267
Revenues over (under) Expenditures:	$688,758	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	54.24%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,616,591	$280,303	$171,795
Per Capita Ending Fund Balance:	$3,292	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$200,864	$37,131	$
Total Unrestricted Net Assets:	$1,415,727	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,134,125	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$4,346	$2,071	$745
Revenue Collected During FY 08:	$175,272	$206,165	$79,162
Expenditures During FY 08:	$234,418	$201,484	$88,676
Per Capita Revenue:	$357	$520	$198
Per Capita Expenditures:	$477	$519	$219
Operating Income (loss):	-$59,146	$4,680	$
Ratio of Retained Earnings to Expenditures:	1001.08%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$2,346,710	$751,204	$341,980
Per Capita Ending Retained Earnings:	$4,779	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Markham City

Unit Code: 016/335/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,388,503
Equalized Assessed Valuation:	$152,624,075
Population:	12,190
Employees:	
Full Time:	87
Part Time:	4
Salaries Paid:	$6,004,825

Blended Component Units

Number Submitted = 1

Markham Public Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$749,422	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$61	$548	$381
Revenue Collected During FY 08:	$14,002,874	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,749,755	$5,218,323	$2,340,819
Per Capita Revenue:	$1,149	$721	$564
Per Capita Expenditures:	$1,374	$706	$556
Revenues over (under) Expenditures:	-$2,746,881	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-6.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$1,082,571	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$89	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,664,084	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$12,214,615	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,412,464**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,741**	$1,174	$528
General Obligation Debt over EAV:	**13.94%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,655,488**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$136**	$1,329	$992
Revenue Collected During FY 08:	**$3,255,714**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,465,817**	$2,427,439	$1,076,743
Per Capita Revenue:	**$267**	$427	$282
Per Capita Expenditures:	**$202**	$403	$271
Operating Income (loss):	**$789,897**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**99.17%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,445,385**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$201**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Maroa City

Unit Code: 055/040/30 **County:** MACON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,891,959
Equalized Assessed Valuation:	$15,913,200
Population:	1,540
Employees:	
Full Time:	8
Part Time:	15
Salaries Paid:	$309,168

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$339,818**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$221**	$548	$381
Revenue Collected During FY 08:	**$859,206**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$836,323**	$5,218,323	$2,340,819
Per Capita Revenue:	**$558**	$721	$564
Per Capita Expenditures:	**$543**	$706	$556
Revenues over (under) Expenditures:	**$22,883**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**9.63%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$80,555**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$52**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$113,456**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,247,901**	$7,762,020	$1,837,009
Per Capita Debt:	**$810**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,448,293**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$940**	$1,329	$992
Revenue Collected During FY 08:	**$340,177**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$319,574**	$2,427,439	$1,076,743
Per Capita Revenue:	**$221**	$427	$282
Per Capita Expenditures:	**$208**	$403	$271
Operating Income (loss):	**$20,603**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**529.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,691,242**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,098**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marquette Heights City

Unit Code: 090/050/30 **County:** TAZEWELL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,000,000
Equalized Assessed Valuation:	$26,880,894
Population:	2,794
Employees:	
Full Time:	12
Part Time:	12
Salaries Paid:	$565,356

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,048,550	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$375	$548	$381
Revenue Collected During FY 08:	$1,185,146	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,210,955	$5,218,323	$2,340,819
Per Capita Revenue:	$424	$721	$564
Per Capita Expenditures:	$433	$706	$556
Revenues over (under) Expenditures:	-$25,809	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	84.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,022,741	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$366	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$251,161	$1,203,389	$223,442
Total Unrestricted Net Assets:	$771,580	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$612,633**	$7,762,020	$1,837,009
Per Capita Debt:	**$219**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$702,541**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$251**	$1,329	$992
Revenue Collected During FY 08:	**$703,368**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$623,628**	$2,427,439	$1,076,743
Per Capita Revenue:	**$252**	$427	$282
Per Capita Expenditures:	**$223**	$403	$271
Operating Income (loss):	**$79,740**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**125.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$782,281**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$280**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marseilles City

Unit Code: 050/055/30 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$21,890,300
Equalized Assessed Valuation:	$51,017,754
Population:	7,509
Employees:	
Full Time:	27
Part Time:	11
Salaries Paid:	$1,375,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,714,356	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$228	$548	$381
Revenue Collected During FY 08:	$3,824,413	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,602,416	$5,218,323	$2,340,819
Per Capita Revenue:	$509	$721	$564
Per Capita Expenditures:	$480	$706	$556
Revenues over (under) Expenditures:	$221,997	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,794,669	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$239	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$332,720	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,008,809	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,968,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$528**	$1,174	$528
General Obligation Debt over EAV:	**2.29%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$848,889**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$113**	$1,329	$992
Revenue Collected During FY 08:	**$1,714,087**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,432,491**	$2,427,439	$1,076,743
Per Capita Revenue:	**$228**	$427	$282
Per Capita Expenditures:	**$191**	$403	$271
Operating Income (loss):	**$281,596**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**51.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$735,220**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$98**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Marshall City

Unit Code: 012/015/30 **County:** CLARK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,086,709
Equalized Assessed Valuation:	$39,430,492
Population:	3,771
Employees:	
Full Time:	40
Part Time:	61
Salaries Paid:	$1,939,571

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,512,842	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$401	$548	$381
Revenue Collected During FY 08:	$2,035,649	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,195,418	$5,218,323	$2,340,819
Per Capita Revenue:	$540	$721	$564
Per Capita Expenditures:	$582	$706	$556
Revenues over (under) Expenditures:	-$159,769	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,675,508	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$444	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$492,253	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,183,255	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,350,527**	$7,762,020	$1,837,009
Per Capita Debt:	**$623**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,248,981**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,044**	$1,329	$992
Revenue Collected During FY 08:	**$10,549,770**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,777,416**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,798**	$427	$282
Per Capita Expenditures:	**$2,593**	$403	$271
Operating Income (loss):	**$772,354**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.56%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,698,900**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,163**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Martinsville City
Unit Code:	012/020/30
County:	CLARK
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,277,620
Equalized Assessed Valuation:	$5,630,653
Population:	1,225
Employees:	
Full Time:	8
Part Time:	10
Salaries Paid:	$236,716

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$5,494	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$4	$548	$381
Revenue Collected During FY 08:	$423,781	$5,252,094	$2,318,995
Expenditures During FY 08:	$544,911	$5,218,323	$2,340,819
Per Capita Revenue:	$346	$721	$564
Per Capita Expenditures:	$445	$706	$556
Revenues over (under) Expenditures:	-$121,130	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-23.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$126,624	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$103	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$874,658	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$188,568	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,033,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$843**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,198,661**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,795**	$1,329	$992
Revenue Collected During FY 08:	**$1,174,417**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,118,648**	$2,427,439	$1,076,743
Per Capita Revenue:	**$959**	$427	$282
Per Capita Expenditures:	**$913**	$403	$271
Operating Income (loss):	**$55,769**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**201.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,254,430**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,840**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Martinton Village

Unit Code: 038/070/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $295,800

Equalized Assessed Valuation: $3,156,386

Population: 375

Employees:

Full Time:

Part Time: 10

Salaries Paid: $15,917

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$495,619	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,322	$666	$444
Revenue Collected During FY 08:	$145,293	$254,229	$117,702
Expenditures During FY 08:	$72,828	$232,039	$106,311
Per Capita Revenue:	$387	$581	$283
Per Capita Expenditures:	$194	$540	$267
Revenues over (under) Expenditures:	$72,465	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	780.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$568,084	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,515	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$568,084	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$294,150	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$784	$2,071	$745
Revenue Collected During FY 08:	$25,295	$206,165	$79,162
Expenditures During FY 08:	$34,404	$201,484	$88,676
Per Capita Revenue:	$67	$520	$198
Per Capita Expenditures:	$92	$519	$219
Operating Income (loss):	-$9,109	$4,680	$
Ratio of Retained Earnings to Expenditures:	828.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$285,041	$751,204	$341,980
Per Capita Ending Retained Earnings:	$760	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maryville Village
Unit Code:	057/085/32
County:	MADISON
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,995,395
Equalized Assessed Valuation:	$167,385,800
Population:	5,905
Employees:	
Full Time:	41
Part Time:	7
Salaries Paid:	$2,275,653

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,033,133	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$175	$548	$381
Revenue Collected During FY 08:	$3,545,094	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,039,598	$5,218,323	$2,340,819
Per Capita Revenue:	$600	$721	$564
Per Capita Expenditures:	$853	$706	$556
Revenues over (under) Expenditures:	-$1,494,504	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$895,085	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$152	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,357,200	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,097,041**	$7,762,020	$1,837,009
Per Capita Debt:	**$694**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,000,155**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,016**	$1,329	$992
Revenue Collected During FY 08:	**$2,160,298**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,835,766**	$2,427,439	$1,076,743
Per Capita Revenue:	**$366**	$427	$282
Per Capita Expenditures:	**$311**	$403	$271
Operating Income (loss):	**$324,532**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**344.52%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,324,560**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,071**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mascoutah City

Unit Code: 088/090/30 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,423,054
Equalized Assessed Valuation:	$92,047,875
Population:	6,741
Employees:	
Full Time:	52
Part Time:	21
Salaries Paid:	$3,175,046

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$1,668,126	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$247	$548	$381
Revenue Collected During FY 08:	$4,828,279	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,558,693	$5,218,323	$2,340,819
Per Capita Revenue:	$716	$721	$564
Per Capita Expenditures:	$825	$706	$556
Revenues over (under) Expenditures:	-$730,414	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-28.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$1,590,797	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$236	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,015,099	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,500,156	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,531,057**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,562**	$1,174	$528
General Obligation Debt over EAV:	**9.94%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,388,425**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,431**	$1,329	$992
Revenue Collected During FY 08:	**$8,838,042**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,155,260**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,311**	$427	$282
Per Capita Expenditures:	**$913**	$403	$271
Operating Income (loss):	**$2,682,782**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**308.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,003,729**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,819**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mason Town

Unit Code: 025/035/31 **County:** EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $516,900

Equalized Assessed Valuation: $1,527,035

Population: 400

Employees:

Full Time:

Part Time: 10

Salaries Paid: $7,029

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$98,710	$266,951	$169,639
Per Capita Beginning Fund Balance:	$247	$666	$444
Revenue Collected During FY 08:	$86,696	$254,229	$117,702
Expenditures During FY 08:	$64,648	$232,039	$106,311
Per Capita Revenue:	$217	$581	$283
Per Capita Expenditures:	$162	$540	$267
Revenues over (under) Expenditures:	$22,048	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	186.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	$120,758	$280,303	$171,795
Per Capita Ending Fund Balance:	$302	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,266	$37,131	$
Total Unrestricted Net Assets:	$37,492	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$168,000**	$385,902	$36,500
Per Capita Debt:	**$420**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$292,885**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$732**	$2,071	$745
Revenue Collected During FY 08:	**$51,324**	$206,165	$79,162
Expenditures During FY 08:	**$61,653**	$201,484	$88,676
Per Capita Revenue:	**$128**	$520	$198
Per Capita Expenditures:	**$154**	$519	$219
Operating Income (loss):	**-$10,329**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**458.30%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$282,556**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$706**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mason City City

Unit Code: 060/040/30 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,235,200

Equalized Assessed Valuation: $16,131,504

Population: 2,558

Employees:

Full Time: 12

Part Time:

Salaries Paid: $488,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$623,745	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$244	$548	$381
Revenue Collected During FY 08:	$789,846	$5,252,094	$2,318,995
Expenditures During FY 08:	$759,439	$5,218,323	$2,340,819
Per Capita Revenue:	$309	$721	$564
Per Capita Expenditures:	$297	$706	$556
Revenues over (under) Expenditures:	$30,407	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	86.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$654,152	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$256	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$383,215	$1,203,389	$223,442
Total Unrestricted Net Assets:	$270,937	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$218,367**	$7,762,020	$1,837,009
Per Capita Debt:	**$85**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,136,635**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$444**	$1,329	$992
Revenue Collected During FY 08:	**$503,052**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$496,143**	$2,427,439	$1,076,743
Per Capita Revenue:	**$197**	$427	$282
Per Capita Expenditures:	**$194**	$403	$271
Operating Income (loss):	**$6,909**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**230.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,143,544**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$447**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Matherville Village

Unit Code: 066/025/32 **County:** MERCER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $275,100

Equalized Assessed Valuation: $5,622,174

Population: 302

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $55,894

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$192,362	$266,951	$169,639
Per Capita Beginning Fund Balance:	$637	$666	$444
Revenue Collected During FY 08:	$227,085	$254,229	$117,702
Expenditures During FY 08:	$224,637	$232,039	$106,311
Per Capita Revenue:	$752	$581	$283
Per Capita Expenditures:	$744	$540	$267
Revenues over (under) Expenditures:	$2,448	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	84.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$189,810	$280,303	$171,795
Per Capita Ending Fund Balance:	$629	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$189,810	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$139,898	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$463	$2,071	$745
Revenue Collected During FY 08:	$133,142	$206,165	$79,162
Expenditures During FY 08:	$194,993	$201,484	$88,676
Per Capita Revenue:	$441	$520	$198
Per Capita Expenditures:	$646	$519	$219
Operating Income (loss):	-$61,851	$4,680	$
Ratio of Retained Earnings to Expenditures:	42.59%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$83,047	$751,204	$341,980
Per Capita Ending Retained Earnings:	$275	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Matteson Village

Unit Code: 016/340/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,123,827
Equalized Assessed Valuation:	$557,780,580
Population:	18,006
Employees:	
Full Time:	159
Part Time:	91
Salaries Paid:	$10,681,590

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,167,128	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$509	$548	$381
Revenue Collected During FY 08:	$19,890,586	$5,252,094	$2,318,995
Expenditures During FY 08:	$23,508,987	$5,218,323	$2,340,819
Per Capita Revenue:	$1,105	$721	$564
Per Capita Expenditures:	$1,306	$706	$556
Revenues over (under) Expenditures:	-$3,618,401	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	26.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,252,860	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$347	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$221,798	$1,203,389	$223,442
Total Unrestricted Net Assets:	$21,216,082	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$35,024,277**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,945**	$1,174	$528
General Obligation Debt over EAV:	**3.24%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,664,686**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$259**	$1,329	$992
Revenue Collected During FY 08:	**$3,891,146**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,276,620**	$2,427,439	$1,076,743
Per Capita Revenue:	**$216**	$427	$282
Per Capita Expenditures:	**$126**	$403	$271
Operating Income (loss):	**$1,614,526**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**211.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,824,212**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$268**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mattoon City

Unit Code: 015/030/30 **County:** COLES

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$34,167,089
Equalized Assessed Valuation:	$179,444,578
Population:	18,291
Employees:	
Full Time:	184
Part Time:	46
Salaries Paid:	$8,847,571

Blended Component Units

Number Submitted = 1

Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,284,748	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$289	$548	$381
Revenue Collected During FY 08:	$16,322,964	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,428,535	$5,218,323	$2,340,819
Per Capita Revenue:	$892	$721	$564
Per Capita Expenditures:	$898	$706	$556
Revenues over (under) Expenditures:	-$105,571	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,842,281	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$265	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,624,357	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,328,253	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$26,487,443**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,448**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$25,440,862**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,391**	$1,329	$992
Revenue Collected During FY 08:	**$6,979,653**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,496,351**	$2,427,439	$1,076,743
Per Capita Revenue:	**$382**	$427	$282
Per Capita Expenditures:	**$355**	$403	$271
Operating Income (loss):	**$483,302**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**399.19%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$25,932,823**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,418**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Maunie Village

Unit Code: 097/030/32 **County:** WHITE

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $54,620

Equalized Assessed Valuation: $327,441

Population: 182

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,927	$266,951	$169,639
Per Capita Beginning Fund Balance:	$131	$666	$444
Revenue Collected During FY 08:	$27,132	$254,229	$117,702
Expenditures During FY 08:	$19,230	$232,039	$106,311
Per Capita Revenue:	$149	$581	$283
Per Capita Expenditures:	$106	$540	$267
Revenues over (under) Expenditures:	$7,902	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	165.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$31,829	$280,303	$171,795
Per Capita Ending Fund Balance:	$175	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$31,829	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mazon Village

Unit Code: 032/055/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,938,300

Equalized Assessed Valuation: $15,579,912

Population: 904

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $170,372

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$581,982	$266,951	$169,639
Per Capita Beginning Fund Balance:	$644	$666	$444
Revenue Collected During FY 08:	$446,790	$254,229	$117,702
Expenditures During FY 08:	$443,168	$232,039	$106,311
Per Capita Revenue:	$494	$581	$283
Per Capita Expenditures:	$490	$540	$267
Revenues over (under) Expenditures:	$3,622	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	130.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$578,604	$280,303	$171,795
Per Capita Ending Fund Balance:	$640	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$527,691	$37,131	$
Total Unrestricted Net Assets:	$50,913	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$200,000**	$385,902	$36,500
Per Capita Debt:	**$221**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$500,630**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$554**	$2,071	$745
Revenue Collected During FY 08:	**$479,880**	$206,165	$79,162
Expenditures During FY 08:	**$435,621**	$201,484	$88,676
Per Capita Revenue:	**$531**	$520	$198
Per Capita Expenditures:	**$482**	$519	$219
Operating Income (loss):	**$44,259**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**126.69%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$551,889**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$610**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Cook Village

Unit Code: 016/330/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,723,875
Equalized Assessed Valuation:	$145,503,494
Population:	300
Employees:	
Full Time:	45
Part Time:	20
Salaries Paid:	$2,785,549

Blended Component Units

Number Submitted = 3

911 Emergency Telephone System Board
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,455,343	$266,951	$169,639
Per Capita Beginning Fund Balance:	$4,851	$666	$444
Revenue Collected During FY 08:	$6,463,773	$254,229	$117,702
Expenditures During FY 08:	$8,745,537	$232,039	$106,311
Per Capita Revenue:	$21,546	$581	$283
Per Capita Expenditures:	$29,152	$540	$267
Revenues over (under) Expenditures:	-$2,281,764	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	-6.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	-$526,421	$280,303	$171,795
Per Capita Ending Fund Balance:	-$1,755	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$253,725	$37,131	$
Total Unrestricted Net Assets:	-$1,207,243	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,321,447**	$385,902	$36,500
Per Capita Debt:	**$51,071**	$841	$106
General Obligation Debt over EAV:	**10.33%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,081,417**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$33,605**	$2,071	$745
Revenue Collected During FY 08:	**$5,050,979**	$206,165	$79,162
Expenditures During FY 08:	**$5,102,778**	$201,484	$88,676
Per Capita Revenue:	**$16,837**	$520	$198
Per Capita Expenditures:	**$17,009**	$519	$219
Operating Income (loss):	**-$51,799**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**190.67%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$9,729,618**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$32,432**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mc Cullom Lake Village

Unit Code: 063/080/32 **County:** MCHENRY

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,829,850

Equalized Assessed Valuation: $23,423,935

Population: 1,075

Employees:

Full Time: 9

Part Time: 5

Salaries Paid: $190,461

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$128,676	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$120	$548	$381
Revenue Collected During FY 08:	$574,542	$5,252,094	$2,318,995
Expenditures During FY 08:	$672,482	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$626	$706	$556
Revenues over (under) Expenditures:	-$97,940	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	4.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	$30,736	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$29	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$107,040	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$889,066	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,892,133**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,690**	$1,174	$528
General Obligation Debt over EAV:	**3.44%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,699,622**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,581**	$1,329	$992
Revenue Collected During FY 08:	**$377,987**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$293,204**	$2,427,439	$1,076,743
Per Capita Revenue:	**$352**	$427	$282
Per Capita Expenditures:	**$273**	$403	$271
Operating Income (loss):	**$84,783**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**608.59%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,784,405**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,660**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mc Henry City

Unit Code: 063/085/30 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $40,404,268

Equalized Assessed Valuation: $845,322,681

Population: 24,493

Employees:

Full Time: 155

Part Time:

Salaries Paid: $10,401,226

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,992,853	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$286	$548	$381
Revenue Collected During FY 08:	$19,827,797	$5,252,094	$2,318,995
Expenditures During FY 08:	$19,164,106	$5,218,323	$2,340,819
Per Capita Revenue:	$810	$721	$564
Per Capita Expenditures:	$782	$706	$556
Revenues over (under) Expenditures:	$663,691	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	24.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,662,411	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$190	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,186,693	$1,203,389	$223,442
Total Unrestricted Net Assets:	$692,185	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,890,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$526**	$1,174	$528
General Obligation Debt over EAV:	**1.52%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$40,696,718**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,662**	$1,329	$992
Revenue Collected During FY 08:	**$4,487,783**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,552,694**	$2,427,439	$1,076,743
Per Capita Revenue:	**$183**	$427	$282
Per Capita Expenditures:	**$186**	$403	$271
Operating Income (loss):	**-$64,911**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**949.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$43,204,908**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,764**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Lean Village

Unit Code: 064/090/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $654,409

Equalized Assessed Valuation: $10,165,921

Population: 808

Employees:

Full Time: 4

Part Time: 6

Salaries Paid: $187,001

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$548,958	$266,951	$169,639
Per Capita Beginning Fund Balance:	$679	$666	$444
Revenue Collected During FY 08:	$405,777	$254,229	$117,702
Expenditures During FY 08:	$359,635	$232,039	$106,311
Per Capita Revenue:	$502	$581	$283
Per Capita Expenditures:	$445	$540	$267
Revenues over (under) Expenditures:	$46,142	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	128.06%	286.45%	165.93%
Ending Fund Balance for FY 08:	$460,560	$280,303	$171,795
Per Capita Ending Fund Balance:	$570	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$354,906	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$64,000**	$385,902	$36,500
Per Capita Debt:	**$79**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,333,305**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,650**	$2,071	$745
Revenue Collected During FY 08:	**$455,078**	$206,165	$79,162
Expenditures During FY 08:	**$229,805**	$201,484	$88,676
Per Capita Revenue:	**$563**	$520	$198
Per Capita Expenditures:	**$284**	$519	$219
Operating Income (loss):	**$225,273**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**736.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,693,118**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,095**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mc Leansboro City

Unit Code: 033/025/30 **County:** HAMILTON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,917,800

Equalized Assessed Valuation: $11,295,983

Population: 2,677

Employees:

Full Time: 30

Part Time: 50

Salaries Paid: $1,040,034

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,511,360	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$565	$548	$381
Revenue Collected During FY 08:	$1,206,171	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,415,844	$5,218,323	$2,340,819
Per Capita Revenue:	$451	$721	$564
Per Capita Expenditures:	$529	$706	$556
Revenues over (under) Expenditures:	-$209,673	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	108.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,542,312	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$576	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$225,000	$1,203,389	$223,442
Total Unrestricted Net Assets:	$744,718	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$889,156**	$7,762,020	$1,837,009
Per Capita Debt:	**$332**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,563,297**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,331**	$1,329	$992
Revenue Collected During FY 08:	**$4,476,387**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,252,145**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,672**	$427	$282
Per Capita Expenditures:	**$1,588**	$403	$271
Operating Income (loss):	**$224,242**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**84.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,605,286**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,347**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mc Nabb Village

Unit Code: 078/030/32 **County:** PUTNAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $294,250

Equalized Assessed Valuation: $4,644,296

Population: 310

Employees:

Full Time:

Part Time: 12

Salaries Paid: $39,479

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$190,947	$266,951	$169,639
Per Capita Beginning Fund Balance:	$616	$666	$444
Revenue Collected During FY 08:	$129,022	$254,229	$117,702
Expenditures During FY 08:	$102,087	$232,039	$106,311
Per Capita Revenue:	$416	$581	$283
Per Capita Expenditures:	$329	$540	$267
Revenues over (under) Expenditures:	$26,935	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	187.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	$191,210	$280,303	$171,795
Per Capita Ending Fund Balance:	$617	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$71,564	$37,131	$
Total Unrestricted Net Assets:	$119,646	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$55,266**	$385,902	$36,500
Per Capita Debt:	**$178**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$211,596**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$683**	$2,071	$745
Revenue Collected During FY 08:	**$36,029**	$206,165	$79,162
Expenditures During FY 08:	**$34,382**	$201,484	$88,676
Per Capita Revenue:	**$116**	$520	$198
Per Capita Expenditures:	**$111**	$519	$219
Operating Income (loss):	**$1,647**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**697.79%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$239,915**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$774**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mechanicsburg Village

Unit Code: 083/075/32 **County:** SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $269,142

Equalized Assessed Valuation: $4,006,123

Population: 476

Employees:

Full Time:

Part Time: 12

Salaries Paid: $14,087

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$49,354	$266,951	$169,639
Per Capita Beginning Fund Balance:	$104	$666	$444
Revenue Collected During FY 08:	$251,494	$254,229	$117,702
Expenditures During FY 08:	$269,142	$232,039	$106,311
Per Capita Revenue:	$528	$581	$283
Per Capita Expenditures:	$565	$540	$267
Revenues over (under) Expenditures:	-$17,648	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	11.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$31,706	$280,303	$171,795
Per Capita Ending Fund Balance:	$67	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$36,529	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$212,000**	$385,902	$36,500
Per Capita Debt:	**$445**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Media Village

Unit Code: 036/030/32 **County:** HENDERSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $63,830

Equalized Assessed Valuation: $759,989

Population: 175

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$89,344	$266,951	$169,639
Per Capita Beginning Fund Balance:	$511	$666	$444
Revenue Collected During FY 08:	$22,643	$254,229	$117,702
Expenditures During FY 08:	$20,939	$232,039	$106,311
Per Capita Revenue:	$129	$581	$283
Per Capita Expenditures:	$120	$540	$267
Revenues over (under) Expenditures:	$1,704	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	437.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$91,657	$280,303	$171,795
Per Capita Ending Fund Balance:	$524	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$91,657	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$82,000**	$385,902	$36,500
Per Capita Debt:	**$469**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$238,272**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,362**	$2,071	$745
Revenue Collected During FY 08:	**$25,245**	$206,165	$79,162
Expenditures During FY 08:	**$29,965**	$201,484	$88,676
Per Capita Revenue:	**$144**	$520	$198
Per Capita Expenditures:	**$171**	$519	$219
Operating Income (loss):	**-$4,720**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**777.38%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$232,943**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,331**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Medora Village

Unit Code: 056/065/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $502,760

Equalized Assessed Valuation: $2,317,158

Population: 500

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: $70,432

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$149,334	$266,951	$169,639
Per Capita Beginning Fund Balance:	$299	$666	$444
Revenue Collected During FY 08:	$98,447	$254,229	$117,702
Expenditures During FY 08:	$101,188	$232,039	$106,311
Per Capita Revenue:	$197	$581	$283
Per Capita Expenditures:	$202	$540	$267
Revenues over (under) Expenditures:	-$2,741	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	134.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	$135,593	$280,303	$171,795
Per Capita Ending Fund Balance:	$271	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$135,593	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$111,000**	$385,902	$36,500
Per Capita Debt:	**$222**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,185,214**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,370**	$2,071	$745
Revenue Collected During FY 08:	**$179,999**	$206,165	$79,162
Expenditures During FY 08:	**$219,656**	$201,484	$88,676
Per Capita Revenue:	**$360**	$520	$198
Per Capita Expenditures:	**$439**	$519	$219
Operating Income (loss):	**-$39,657**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**526.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,156,557**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,313**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Melrose Park Village

Unit Code: 016/350/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $43,444,389

Equalized Assessed Valuation: $756,868,275

Population: 23,171

Employees:

Full Time: 266

Part Time: 127

Salaries Paid: $16,442,694

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,394,577	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$405	$548	$381
Revenue Collected During FY 08:	$33,187,006	$5,252,094	$2,318,995
Expenditures During FY 08:	$38,044,429	$5,218,323	$2,340,819
Per Capita Revenue:	$1,432	$721	$564
Per Capita Expenditures:	$1,642	$706	$556
Revenues over (under) Expenditures:	-$4,857,423	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	18.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,157,180	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$309	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$458,163	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$49,503,767	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$90,376,746**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,900**	$1,174	$528
General Obligation Debt over EAV:	**7.40%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$33,762,171**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,457**	$1,329	$992
Revenue Collected During FY 08:	**$17,010,277**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$11,774,914**	$2,427,439	$1,076,743
Per Capita Revenue:	**$734**	$427	$282
Per Capita Expenditures:	**$508**	$403	$271
Operating Income (loss):	**$5,235,363**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**328.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$38,708,924**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,671**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Melvin Village

Unit Code: 027/030/32 **County:** FORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $418,273

Equalized Assessed Valuation: $3,305,525

Population: 466

Employees:

Full Time:

Part Time: 12

Salaries Paid: $30,333

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$316,909	$266,951	$169,639
Per Capita Beginning Fund Balance:	$680	$666	$444
Revenue Collected During FY 08:	$128,516	$254,229	$117,702
Expenditures During FY 08:	$103,916	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$223	$540	$267
Revenues over (under) Expenditures:	$24,600	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	328.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$341,509	$280,303	$171,795
Per Capita Ending Fund Balance:	$733	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$341,509	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$430,000**	$385,902	$36,500
Per Capita Debt:	**$923**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$61,131**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$131**	$2,071	$745
Revenue Collected During FY 08:	**$114,697**	$206,165	$79,162
Expenditures During FY 08:	**$94,291**	$201,484	$88,676
Per Capita Revenue:	**$246**	$520	$198
Per Capita Expenditures:	**$202**	$519	$219
Operating Income (loss):	**$20,406**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**86.47%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$81,537**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$175**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mendon Village

Unit Code: 001/055/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $245,787

Equalized Assessed Valuation: $5,780,555

Population: 900

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: $85,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$411,864	$266,951	$169,639
Per Capita Beginning Fund Balance:	$458	$666	$444
Revenue Collected During FY 08:	$255,409	$254,229	$117,702
Expenditures During FY 08:	$169,418	$232,039	$106,311
Per Capita Revenue:	$284	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$85,991	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	294.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$499,247	$280,303	$171,795
Per Capita Ending Fund Balance:	$555	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,676	$37,131	$
Total Unrestricted Net Assets:	$490,572	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$265,000**	$385,902	$36,500
Per Capita Debt:	**$294**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$791,511**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$879**	$2,071	$745
Revenue Collected During FY 08:	**$211,307**	$206,165	$79,162
Expenditures During FY 08:	**$147,274**	$201,484	$88,676
Per Capita Revenue:	**$235**	$520	$198
Per Capita Expenditures:	**$164**	$519	$219
Operating Income (loss):	**$64,033**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**580.92%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$855,544**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$951**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mendota City

Unit Code: 050/060/30 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,617,237
Equalized Assessed Valuation:	$74,840,571
Population:	9,221
Employees:	
Full Time:	59
Part Time:	39
Salaries Paid:	$112,271

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,158,446	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$234	$548	$381
Revenue Collected During FY 08:	$7,248,633	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,201,101	$5,218,323	$2,340,819
Per Capita Revenue:	$786	$721	$564
Per Capita Expenditures:	$781	$706	$556
Revenues over (under) Expenditures:	$47,532	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	34.13%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,458,026	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$267	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$619,680	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,458,026	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,430,168**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,023**	$1,174	$528
General Obligation Debt over EAV:	**0.84%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,764,213**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$517**	$1,329	$992
Revenue Collected During FY 08:	**$2,773,544**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,551,309**	$2,427,439	$1,076,743
Per Capita Revenue:	**$301**	$427	$282
Per Capita Expenditures:	**$277**	$403	$271
Operating Income (loss):	**$222,235**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**195.45%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,986,449**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$541**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Menominee Village

Unit Code: 043/035/32 **County:** JO DAVIESS

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $90,500

Equalized Assessed Valuation: $

Population: 237

Employees:

Full Time: 10

Part Time:

Salaries Paid: $6,655

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$243,084	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,026	$666	$444
Revenue Collected During FY 08:	$53,343	$254,229	$117,702
Expenditures During FY 08:	$45,951	$232,039	$106,311
Per Capita Revenue:	$225	$581	$283
Per Capita Expenditures:	$194	$540	$267
Revenues over (under) Expenditures:	$7,392	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	327.47%	286.45%	165.93%
Ending Fund Balance for FY 08:	$150,476	$280,303	$171,795
Per Capita Ending Fund Balance:	$635	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Meredosia Village

Unit Code: 069/035/32 **County:** MORGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$691,900
Equalized Assessed Valuation:	$4,971,672
Population:	1,041
Employees:	
Full Time:	6
Part Time:	2
Salaries Paid:	$162,748

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$314,418	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$302	$548	$381
Revenue Collected During FY 08:	$343,314	$5,252,094	$2,318,995
Expenditures During FY 08:	$287,893	$5,218,323	$2,340,819
Per Capita Revenue:	$330	$721	$564
Per Capita Expenditures:	$277	$706	$556
Revenues over (under) Expenditures:	$55,421	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	$363,046	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$349	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$56,794	$1,203,389	$223,442
Total Unrestricted Net Assets:	$288,727	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$776,423**	$7,762,020	$1,837,009
Per Capita Debt:	**$746**	$1,174	$528
General Obligation Debt over EAV:	**6.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,316,301**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,264**	$1,329	$992
Revenue Collected During FY 08:	**$181,716**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$216,518**	$2,427,439	$1,076,743
Per Capita Revenue:	**$175**	$427	$282
Per Capita Expenditures:	**$208**	$403	$271
Operating Income (loss):	**-$34,802**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**591.87%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,281,499**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,231**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Merrionette Park Village

Unit Code: 016/355/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,907,200

Equalized Assessed Valuation: $49,759,859

Population: 2,047

Employees:

Full Time:

Part Time: 99

Salaries Paid: $873,327

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$336,970	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$165	$548	$381
Revenue Collected During FY 08:	$1,931,651	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,836,868	$5,218,323	$2,340,819
Per Capita Revenue:	$944	$721	$564
Per Capita Expenditures:	$897	$706	$556
Revenues over (under) Expenditures:	$94,783	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	30.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$558,211	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$273	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$200,264	$1,203,389	$223,442
Total Unrestricted Net Assets:	$612,126	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$856,642**	$7,762,020	$1,837,009
Per Capita Debt:	**$418**	$1,174	$528
General Obligation Debt over EAV:	**1.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$879,509**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$430**	$1,329	$992
Revenue Collected During FY 08:	**$432,267**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$262,728**	$2,427,439	$1,076,743
Per Capita Revenue:	**$211**	$427	$282
Per Capita Expenditures:	**$128**	$403	$271
Operating Income (loss):	**$169,539**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**361.84%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$950,654**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$464**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Metamora Village

Unit Code: 102/045/32 **County:** WOODFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,224,900

Equalized Assessed Valuation: $48,872,952

Population: 3,200

Employees:

Full Time: 10

Part Time: 8

Salaries Paid: $611,108

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,634,043	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$511	$548	$381
Revenue Collected During FY 08:	$1,512,243	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,209,661	$5,218,323	$2,340,819
Per Capita Revenue:	$473	$721	$564
Per Capita Expenditures:	$378	$706	$556
Revenues over (under) Expenditures:	$302,582	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	160.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,942,161	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$607	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$938,913	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,110,781	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,312,664**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,348**	$1,174	$528
General Obligation Debt over EAV:	**0.28%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,640,667**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,138**	$1,329	$992
Revenue Collected During FY 08:	**$1,015,052**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,061,543**	$2,427,439	$1,076,743
Per Capita Revenue:	**$317**	$427	$282
Per Capita Expenditures:	**$332**	$403	$271
Operating Income (loss):	**-$46,491**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**339.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,603,988**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,126**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Metcalf Village

Unit Code: 023/030/32 **County:** EDGAR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$120,360
Equalized Assessed Valuation:	$542,692
Population:	213
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$16,742

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$69,464	$266,951	$169,639
Per Capita Beginning Fund Balance:	$326	$666	$444
Revenue Collected During FY 08:	$46,192	$254,229	$117,702
Expenditures During FY 08:	$45,362	$232,039	$106,311
Per Capita Revenue:	$217	$581	$283
Per Capita Expenditures:	$213	$540	$267
Revenues over (under) Expenditures:	$830	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	160.47%	286.45%	165.93%
Ending Fund Balance for FY 08:	$72,794	$280,303	$171,795
Per Capita Ending Fund Balance:	$342	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$19,324	$2,724	$
Total Unreserved Funds:	$53,470	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,176**	$385,902	$36,500
Per Capita Debt:	**$128**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$32,969**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$155**	$2,071	$745
Revenue Collected During FY 08:	**$25,501**	$206,165	$79,162
Expenditures During FY 08:	**$40,051**	$201,484	$88,676
Per Capita Revenue:	**$120**	$520	$198
Per Capita Expenditures:	**$188**	$519	$219
Operating Income (loss):	**-$14,550**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**39.75%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$15,919**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$75**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Middletown Village

Unit Code: 054/045/32 **County:** LOGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $383,000

Equalized Assessed Valuation: $2,565,055

Population: 434

Employees:

Full Time:

Part Time: 4

Salaries Paid: $17,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$233,167	$266,951	$169,639
Per Capita Beginning Fund Balance:	$537	$666	$444
Revenue Collected During FY 08:	$82,184	$254,229	$117,702
Expenditures During FY 08:	$100,165	$232,039	$106,311
Per Capita Revenue:	$189	$581	$283
Per Capita Expenditures:	$231	$540	$267
Revenues over (under) Expenditures:	-$17,981	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	214.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$215,186	$280,303	$171,795
Per Capita Ending Fund Balance:	$496	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$215,186	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$151,348	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$349	$2,071	$745
Revenue Collected During FY 08:	$33,833	$206,165	$79,162
Expenditures During FY 08:	$39,772	$201,484	$88,676
Per Capita Revenue:	$78	$520	$198
Per Capita Expenditures:	$92	$519	$219
Operating Income (loss):	-$5,939	$4,680	$
Ratio of Retained Earnings to Expenditures:	365.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$145,409	$751,204	$341,980
Per Capita Ending Retained Earnings:	$335	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Midlothian Village

Unit Code: 016/360/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,924,697
Equalized Assessed Valuation:	$232,271,035
Population:	13,949
Employees:	
Full Time:	84
Part Time:	57
Salaries Paid:	$4,820,706

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$1,388,205	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$100	$548	$381
Revenue Collected During FY 08:	$8,070,238	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,015,909	$5,218,323	$2,340,819
Per Capita Revenue:	$579	$721	$564
Per Capita Expenditures:	$646	$706	$556
Revenues over (under) Expenditures:	-$945,671	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-7.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$638,352	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$46	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$4,080,650	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,971,528**	$7,762,020	$1,837,009
Per Capita Debt:	**$285**	$1,174	$528
General Obligation Debt over EAV:	**0.12%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,251,673**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$376**	$1,329	$992
Revenue Collected During FY 08:	**$1,900,934**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,351,618**	$2,427,439	$1,076,743
Per Capita Revenue:	**$136**	$427	$282
Per Capita Expenditures:	**$169**	$403	$271
Operating Income (loss):	**-$450,684**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**204.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,800,989**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$344**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Milan Village

Unit Code: 081/045/32 **County:** ROCK ISLAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,305,830
Equalized Assessed Valuation:	$66,946,774
Population:	5,213
Employees:	
Full Time:	44
Part Time:	15
Salaries Paid:	$2,228,861

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,901,576	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$557	$548	$381
Revenue Collected During FY 08:	$6,071,894	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,976,396	$5,218,323	$2,340,819
Per Capita Revenue:	$1,165	$721	$564
Per Capita Expenditures:	$2,489	$706	$556
Revenues over (under) Expenditures:	-$6,904,502	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	3.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$399,525	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$77	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$255,998	$1,203,389	$223,442
Total Unrestricted Net Assets:	$530,680	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,186,753**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,762**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,919,501**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,136**	$1,329	$992
Revenue Collected During FY 08:	**$1,305,941**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,542,538**	$2,427,439	$1,076,743
Per Capita Revenue:	**$251**	$427	$282
Per Capita Expenditures:	**$296**	$403	$271
Operating Income (loss):	**-$236,597**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**371.89%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,736,478**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,100**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Milford Village

Unit Code: 038/075/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,842,000
Equalized Assessed Valuation:	$7,768,008
Population:	1,369
Employees:	
Full Time:	6
Part Time:	8
Salaries Paid:	$237,113

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$366,655	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$268	$548	$381
Revenue Collected During FY 08:	$499,625	$5,252,094	$2,318,995
Expenditures During FY 08:	$692,338	$5,218,323	$2,340,819
Per Capita Revenue:	$365	$721	$564
Per Capita Expenditures:	$506	$706	$556
Revenues over (under) Expenditures:	-$192,713	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	25.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	$175,048	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$128	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$175,048	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$532,412	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$389	$1,329	$992
Revenue Collected During FY 08:	$1,186,610	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,003,938	$2,427,439	$1,076,743
Per Capita Revenue:	$867	$427	$282
Per Capita Expenditures:	$733	$403	$271
Operating Income (loss):	$182,672	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	71.23%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$715,084	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$522	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mill Shoals Village

Unit Code: 097/035/32 **County:** WHITE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $169,500

Equalized Assessed Valuation: $577,195

Population: 250

Employees:

Full Time:

Part Time: 11

Salaries Paid: $24,675

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$129,361	$266,951	$169,639
Per Capita Beginning Fund Balance:	$517	$666	$444
Revenue Collected During FY 08:	$56,101	$254,229	$117,702
Expenditures During FY 08:	$47,856	$232,039	$106,311
Per Capita Revenue:	$224	$581	$283
Per Capita Expenditures:	$191	$540	$267
Revenues over (under) Expenditures:	$8,245	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	285.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$136,580	$280,303	$171,795
Per Capita Ending Fund Balance:	$546	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$102,371	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$135,978**	$385,902	$36,500
Per Capita Debt:	**$544**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$949,208**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,797**	$2,071	$745
Revenue Collected During FY 08:	**$78,416**	$206,165	$79,162
Expenditures During FY 08:	**$103,902**	$201,484	$88,676
Per Capita Revenue:	**$314**	$520	$198
Per Capita Expenditures:	**$416**	$519	$219
Operating Income (loss):	**-$25,486**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**889.03%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$923,722**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,695**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Millbrook Village

Unit Code: 047/012/32 **County:** KENDALL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $38,750

Equalized Assessed Valuation: $7,367,065

Population: 287

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$183,313	$266,951	$169,639
Per Capita Beginning Fund Balance:	$639	$666	$444
Revenue Collected During FY 08:	$80,959	$254,229	$117,702
Expenditures During FY 08:	$32,056	$232,039	$106,311
Per Capita Revenue:	$282	$581	$283
Per Capita Expenditures:	$112	$540	$267
Revenues over (under) Expenditures:	$48,903	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	724.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$232,216	$280,303	$171,795
Per Capita Ending Fund Balance:	$809	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$232,216	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Milledgeville Village

Unit Code: 008/020/32 **County:** CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,464,320

Equalized Assessed Valuation: $8,252,763

Population: 938

Employees:

Full Time: 5

Part Time: 7

Salaries Paid: $191,543

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$131,151	$266,951	$169,639
Per Capita Beginning Fund Balance:	$140	$666	$444
Revenue Collected During FY 08:	$405,835	$254,229	$117,702
Expenditures During FY 08:	$359,245	$232,039	$106,311
Per Capita Revenue:	$433	$581	$283
Per Capita Expenditures:	$383	$540	$267
Revenues over (under) Expenditures:	$46,590	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	44.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$160,441	$280,303	$171,795
Per Capita Ending Fund Balance:	$171	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$340,537	$37,131	$
Total Unrestricted Net Assets:	$87,081	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$378,521**	$385,902	$36,500
Per Capita Debt:	**$404**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,127,142**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,202**	$2,071	$745
Revenue Collected During FY 08:	**$275,357**	$206,165	$79,162
Expenditures During FY 08:	**$296,208**	$201,484	$88,676
Per Capita Revenue:	**$294**	$520	$198
Per Capita Expenditures:	**$316**	$519	$219
Operating Income (loss):	**-$20,851**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**396.28%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,173,824**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,251**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Millington Village

Unit Code: 047/015/32 **County:** KENDALL

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $288,100

Equalized Assessed Valuation: $5,017,461

Population: 590

Employees:

Full Time:

Part Time: 4

Salaries Paid: $6,632

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$98,399	$266,951	$169,639
Per Capita Beginning Fund Balance:	$167	$666	$444
Revenue Collected During FY 08:	$104,565	$254,229	$117,702
Expenditures During FY 08:	$72,773	$232,039	$106,311
Per Capita Revenue:	$177	$581	$283
Per Capita Expenditures:	$123	$540	$267
Revenues over (under) Expenditures:	$31,792	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	178.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	$130,191	$280,303	$171,795
Per Capita Ending Fund Balance:	$221	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$139,561	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Millstadt Village

Unit Code: 088/095/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,034,390

Equalized Assessed Valuation: $72,417,626

Population: 3,600

Employees:

Full Time: 17

Part Time: 60

Salaries Paid: $873,311

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,101,025	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$306	$548	$381
Revenue Collected During FY 08:	$1,890,815	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,787,643	$5,218,323	$2,340,819
Per Capita Revenue:	$525	$721	$564
Per Capita Expenditures:	$497	$706	$556
Revenues over (under) Expenditures:	$103,172	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	63.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,139,197	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$316	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,437,759	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,733,789**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,593**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,277,381**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,188**	$1,329	$992
Revenue Collected During FY 08:	**$1,427,201**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,201,141**	$2,427,439	$1,076,743
Per Capita Revenue:	**$396**	$427	$282
Per Capita Expenditures:	**$334**	$403	$271
Operating Income (loss):	**$226,060**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**374.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,503,441**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,251**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Milton Village

Unit Code: 075/050/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $17,130

Equalized Assessed Valuation: $1,016,218

Population: 275

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $19,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$186,305	$266,951	$169,639
Per Capita Beginning Fund Balance:	$677	$666	$444
Revenue Collected During FY 08:	$65,974	$254,229	$117,702
Expenditures During FY 08:	$60,784	$232,039	$106,311
Per Capita Revenue:	$240	$581	$283
Per Capita Expenditures:	$221	$540	$267
Revenues over (under) Expenditures:	$5,190	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	315.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$191,495	$280,303	$171,795
Per Capita Ending Fund Balance:	$696	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$191,338	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$681,316	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,478	$2,071	$745
Revenue Collected During FY 08:	$66,610	$206,165	$79,162
Expenditures During FY 08:	$70,991	$201,484	$88,676
Per Capita Revenue:	$242	$520	$198
Per Capita Expenditures:	$258	$519	$219
Operating Income (loss):	-$4,381	$4,680	$
Ratio of Retained Earnings to Expenditures:	953.55%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$676,935	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,462	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Minier Village

Unit Code: 090/055/32 **County:** TAZEWELL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,748,454
Equalized Assessed Valuation:	$16,573,875
Population:	1,244
Employees:	
Full Time:	6
Part Time:	7
Salaries Paid:	$336,783

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,346,962	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,083	$548	$381
Revenue Collected During FY 08:	$606,250	$5,252,094	$2,318,995
Expenditures During FY 08:	$518,824	$5,218,323	$2,340,819
Per Capita Revenue:	$487	$721	$564
Per Capita Expenditures:	$417	$706	$556
Revenues over (under) Expenditures:	$87,426	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	157.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	$814,549	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$655	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$352,850	$1,203,389	$223,442
Total Unrestricted Net Assets:	$621,001	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,606,929	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,292	$1,329	$992
Revenue Collected During FY 08:	$307,945	$2,601,339	$1,061,685
Expenditures During FY 08:	$301,373	$2,427,439	$1,076,743
Per Capita Revenue:	$248	$427	$282
Per Capita Expenditures:	$242	$403	$271
Operating Income (loss):	$6,572	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	536.04%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,615,490	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,299	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minonk City
Unit Code:	102/050/30
County:	WOODFORD
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,859,283
Equalized Assessed Valuation:	$22,921,530
Population:	2,200
Employees:	
Full Time:	14
Part Time:	44
Salaries Paid:	$627,992

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,901,910	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$865	$548	$381
Revenue Collected During FY 08:	$1,505,374	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,467,704	$5,218,323	$2,340,819
Per Capita Revenue:	$684	$721	$564
Per Capita Expenditures:	$667	$706	$556
Revenues over (under) Expenditures:	$37,670	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	131.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,930,263	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$877	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$341,242	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,991,485	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$653,326**	$7,762,020	$1,837,009
Per Capita Debt:	**$297**	$1,174	$528
General Obligation Debt over EAV:	**0.39%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,303,784**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$593**	$1,329	$992
Revenue Collected During FY 08:	**$689,631**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$676,121**	$2,427,439	$1,076,743
Per Capita Revenue:	**$313**	$427	$282
Per Capita Expenditures:	**$307**	$403	$271
Operating Income (loss):	**$13,510**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**195.72%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,323,294**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$601**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Minooka Village

Unit Code: 032/060/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $21,929,429

Equalized Assessed Valuation: $312,552,456

Population: 7,695

Employees:

Full Time: 37

Part Time: 1

Salaries Paid: $2,215,914

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,776,085	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,270	$548	$381
Revenue Collected During FY 08:	$7,109,102	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,787,314	$5,218,323	$2,340,819
Per Capita Revenue:	$924	$721	$564
Per Capita Expenditures:	$622	$706	$556
Revenues over (under) Expenditures:	$2,321,788	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	227.67%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,899,278	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,416	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$658,636	$1,203,389	$223,442
Total Unrestricted Net Assets:	$22,054,214	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,249,546**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,502**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,834,726**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$498**	$1,329	$992
Revenue Collected During FY 08:	**$2,894,130**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,260,427**	$2,427,439	$1,076,743
Per Capita Revenue:	**$376**	$427	$282
Per Capita Expenditures:	**$294**	$403	$271
Operating Income (loss):	**$633,703**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**151.99%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,435,722**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$446**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Modesto Village

Unit Code: 056/070/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $200,000

Equalized Assessed Valuation: $1,709,310

Population: 300

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $19,816

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,964	$266,951	$169,639
Per Capita Beginning Fund Balance:	$707	$666	$444
Revenue Collected During FY 08:	$77,836	$254,229	$117,702
Expenditures During FY 08:	$51,450	$232,039	$106,311
Per Capita Revenue:	$259	$581	$283
Per Capita Expenditures:	$172	$540	$267
Revenues over (under) Expenditures:	$26,386	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	463.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$238,350	$280,303	$171,795
Per Capita Ending Fund Balance:	$795	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$44,663	$37,131	$
Total Unrestricted Net Assets:	$193,687	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$71,846	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$239	$2,071	$745
Revenue Collected During FY 08:	$31,991	$206,165	$79,162
Expenditures During FY 08:	$38,174	$201,484	$88,676
Per Capita Revenue:	$107	$520	$198
Per Capita Expenditures:	$127	$519	$219
Operating Income (loss):	-$6,183	$4,680	$
Ratio of Retained Earnings to Expenditures:	172.01%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$65,663	$751,204	$341,980
Per Capita Ending Retained Earnings:	$219	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mokena Village
Unit Code:	099/070/32
County:	WILL
Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$29,228,265
Equalized Assessed Valuation:	$735,016,358
Population:	18,669
Employees:	
Full Time:	86
Part Time:	10
Salaries Paid:	$5,561,315

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,604,727	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$193	$548	$381
Revenue Collected During FY 08:	$10,100,631	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,982,934	$5,218,323	$2,340,819
Per Capita Revenue:	$541	$721	$564
Per Capita Expenditures:	$535	$706	$556
Revenues over (under) Expenditures:	$117,697	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	35.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,497,424	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$187	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,142,951	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,082,265	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,490,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$776**	$1,174	$528
General Obligation Debt over EAV:	**1.69%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,274,313**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,193**	$1,329	$992
Revenue Collected During FY 08:	**$6,276,732**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,827,752**	$2,427,439	$1,076,743
Per Capita Revenue:	**$336**	$427	$282
Per Capita Expenditures:	**$366**	$403	$271
Operating Income (loss):	**-$551,020**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**331.06%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$22,604,154**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,211**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Moline City

Unit Code: 081/050/30 **County:** ROCK ISLAN

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$119,735,525
Equalized Assessed Valuation:	$755,174,971
Population:	43,768
Employees:	
Full Time:	418
Part Time:	30
Salaries Paid:	$26,497,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,694,634	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$404	$420	$380
Revenue Collected During FY 08:	$54,307,460	$47,279,441	$36,812,097
Expenditures During FY 08:	$54,383,806	$46,868,184	$35,335,224
Per Capita Revenue:	$1,241	$910	$884
Per Capita Expenditures:	$1,243	$894	$899
Revenues over (under) Expenditures:	-$76,346	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	26.50%	48.74%	43.68%
Ending Fund Balance for FY 08:	$14,409,802	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$329	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,497,820	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$6,248,183	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$109,146,574**	$74,451,458	$47,444,580
Per Capita Debt:	**$2,494**	$1,334	$1,078
General Obligation Debt over EAV:	**11.72%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$74,264,409**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,697**	$1,214	$976
Revenue Collected During FY 08:	**$14,854,008**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$14,666,498**	$16,245,069	$9,219,236
Per Capita Revenue:	**$339**	$312	$227
Per Capita Expenditures:	**$335**	$294	$237
Operating Income (loss):	**$187,510**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**516.86%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$75,804,542**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,732**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Momence City

Unit Code: 046/070/30 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,913,188
Equalized Assessed Valuation:	$52,164,829
Population:	3,045
Employees:	
Full Time:	19
Part Time:	6
Salaries Paid:	$804,517

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$843,231	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$277	$548	$381
Revenue Collected During FY 08:	$1,659,930	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,035,935	$5,218,323	$2,340,819
Per Capita Revenue:	$545	$721	$564
Per Capita Expenditures:	$669	$706	$556
Revenues over (under) Expenditures:	-$376,005	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	22.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	$467,226	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$153	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$90,099	$1,203,389	$223,442
Total Unrestricted Net Assets:	$377,127	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,855,544	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,266	$1,329	$992
Revenue Collected During FY 08:	$1,396,298	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,061,382	$2,427,439	$1,076,743
Per Capita Revenue:	$459	$427	$282
Per Capita Expenditures:	$349	$403	$271
Operating Income (loss):	$334,916	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	394.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$4,190,460	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,376	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Monee Village

Unit Code: 099/075/32 **County:** WILL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,383,300

Equalized Assessed Valuation: $118,067,768

Population: 6,000

Employees:

Full Time: 22

Part Time: 30

Salaries Paid: $1,232,568

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,870,873	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$645	$548	$381
Revenue Collected During FY 08:	$5,950,226	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,019,543	$5,218,323	$2,340,819
Per Capita Revenue:	$992	$721	$564
Per Capita Expenditures:	$837	$706	$556
Revenues over (under) Expenditures:	$930,683	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	95.66%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,801,556	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$800	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,455,947	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,655,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,443**	$1,174	$528
General Obligation Debt over EAV:	**1.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,403,127**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$734**	$1,329	$992
Revenue Collected During FY 08:	**$694,103**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,009,055**	$2,427,439	$1,076,743
Per Capita Revenue:	**$116**	$427	$282
Per Capita Expenditures:	**$168**	$403	$271
Operating Income (loss):	**-$314,952**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**405.15%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,088,175**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$681**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Monmouth City

Unit Code: 094/025/30 **County:** WARREN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,715,104
Equalized Assessed Valuation:	$62,333,968
Population:	9,854
Employees:	
Full Time:	58
Part Time:	12
Salaries Paid:	$2,652,577

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,632,020	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$775	$548	$381
Revenue Collected During FY 08:	$6,855,200	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,092,676	$5,218,323	$2,340,819
Per Capita Revenue:	$696	$721	$564
Per Capita Expenditures:	$618	$706	$556
Revenues over (under) Expenditures:	$762,524	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	137.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,394,544	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$852	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$227,593	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,457,330	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,831,104**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,129**	$1,174	$528
General Obligation Debt over EAV:	**24.14%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,132,953**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,246**	$1,329	$992
Revenue Collected During FY 08:	**$6,145,970**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,878,611**	$2,427,439	$1,076,743
Per Capita Revenue:	**$624**	$427	$282
Per Capita Expenditures:	**$394**	$403	$271
Operating Income (loss):	**$2,267,359**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**608.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$23,590,681**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,394**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Monroe Center Village

Unit Code: 071/054/32 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $166,350

Equalized Assessed Valuation: $7,807,290

Population: 494

Employees:

Full Time:

Part Time: 2

Salaries Paid: $5,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$124,656	$266,951	$169,639
Per Capita Beginning Fund Balance:	$252	$666	$444
Revenue Collected During FY 08:	$118,897	$254,229	$117,702
Expenditures During FY 08:	$68,083	$232,039	$106,311
Per Capita Revenue:	$241	$581	$283
Per Capita Expenditures:	$138	$540	$267
Revenues over (under) Expenditures:	$50,814	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	257.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$175,470	$280,303	$171,795
Per Capita Ending Fund Balance:	$355	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$175,470	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Montgomery Village

Unit Code: 045/065/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,045,510
Equalized Assessed Valuation:	$471,073,664
Population:	14,407
Employees:	
Full Time:	66
Part Time:	
Salaries Paid:	$4,321,183

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,180,274	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$290	$548	$381
Revenue Collected During FY 08:	$9,279,692	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,798,628	$5,218,323	$2,340,819
Per Capita Revenue:	$644	$721	$564
Per Capita Expenditures:	$680	$706	$556
Revenues over (under) Expenditures:	-$518,936	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	37.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,661,338	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$254	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,369,032	$1,203,389	$223,442
Total Unrestricted Net Assets:	$709,828	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,865,395**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,309**	$1,174	$528
General Obligation Debt over EAV:	**0.70%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,697,505**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,159**	$1,329	$992
Revenue Collected During FY 08:	**$11,003,383**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,678,174**	$2,427,439	$1,076,743
Per Capita Revenue:	**$764**	$427	$282
Per Capita Expenditures:	**$255**	$403	$271
Operating Income (loss):	**$7,325,209**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**653.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,022,714**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,667**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monticello City
Unit Code:	074/045/30
County:	PIATT
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,251,094
Equalized Assessed Valuation:	$96,086,179
Population:	5,315
Employees:	
Full Time:	28
Part Time:	124
Salaries Paid:	$1,607,012

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,540,981	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$666	$548	$381
Revenue Collected During FY 08:	$4,088,877	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,591,154	$5,218,323	$2,340,819
Per Capita Revenue:	$769	$721	$564
Per Capita Expenditures:	$676	$706	$556
Revenues over (under) Expenditures:	$497,723	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	112.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,057,155	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$763	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,057,155	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$301,601**	$7,762,020	$1,837,009
Per Capita Debt:	**$57**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,639,220**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$497**	$1,329	$992
Revenue Collected During FY 08:	**$1,228,027**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,091,318**	$2,427,439	$1,076,743
Per Capita Revenue:	**$231**	$427	$282
Per Capita Expenditures:	**$205**	$403	$271
Operating Income (loss):	**$136,709**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**254.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,775,929**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$522**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Montrose Village

Unit Code: 025/040/32 **County:** EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $568,500

Equalized Assessed Valuation: $1,755,531

Population: 260

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: $44,862

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$179,420	$266,951	$169,639
Per Capita Beginning Fund Balance:	$690	$666	$444
Revenue Collected During FY 08:	$121,640	$254,229	$117,702
Expenditures During FY 08:	$112,450	$232,039	$106,311
Per Capita Revenue:	$468	$581	$283
Per Capita Expenditures:	$433	$540	$267
Revenues over (under) Expenditures:	$9,190	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	167.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$188,510	$280,303	$171,795
Per Capita Ending Fund Balance:	$725	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$188,510	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$266,000**	$385,902	$36,500
Per Capita Debt:	**$1,023**	$841	$106
General Obligation Debt over EAV:	**3.47%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,390,793**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,349**	$2,071	$745
Revenue Collected During FY 08:	**$353,920**	$206,165	$79,162
Expenditures During FY 08:	**$97,931**	$201,484	$88,676
Per Capita Revenue:	**$1,361**	$520	$198
Per Capita Expenditures:	**$377**	$519	$219
Operating Income (loss):	**$255,989**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1681.68%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,646,882**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$6,334**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morris City

Unit Code: 032/065/30 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $46,956,254

Equalized Assessed Valuation: $295,227,454

Population: 12,257

Employees:

Full Time: 75

Part Time: 26

Salaries Paid: $4,380,802

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,771,488	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,205	$548	$381
Revenue Collected During FY 08:	$14,638,729	$5,252,094	$2,318,995
Expenditures During FY 08:	$13,071,313	$5,218,323	$2,340,819
Per Capita Revenue:	$1,194	$721	$564
Per Capita Expenditures:	$1,066	$706	$556
Revenues over (under) Expenditures:	$1,567,416	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	102.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,338,904	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,088	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,343,878	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,075,991	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,701,596**	$7,762,020	$1,837,009
Per Capita Debt:	**$710**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$32,688,649**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,667**	$1,329	$992
Revenue Collected During FY 08:	**$4,565,756**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,150,280**	$2,427,439	$1,076,743
Per Capita Revenue:	**$373**	$427	$282
Per Capita Expenditures:	**$339**	$403	$271
Operating Income (loss):	**$415,476**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**797.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$33,104,125**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,701**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morrison City

Unit Code: 098/040/30 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,171,085
Equalized Assessed Valuation:	$43,443,227
Population:	4,305
Employees:	
Full Time:	22
Part Time:	2
Salaries Paid:	$1,145,403

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$2,817,601**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$654**	$548	$381
Revenue Collected During FY 08:	**$2,243,144**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,935,757**	$5,218,323	$2,340,819
Per Capita Revenue:	**$521**	$721	$564
Per Capita Expenditures:	**$450**	$706	$556
Revenues over (under) Expenditures:	**$307,387**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**148.79%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$2,880,263**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$669**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$1,266,222**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$128,695**	$7,762,020	$1,837,009
Per Capita Debt:	**$30**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,904,927**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$442**	$1,329	$992
Revenue Collected During FY 08:	**$628,743**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$657,051**	$2,427,439	$1,076,743
Per Capita Revenue:	**$146**	$427	$282
Per Capita Expenditures:	**$153**	$403	$271
Operating Income (loss):	**-$28,308**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**306.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,015,050**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$468**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morrisonville Village

Unit Code: 011/035/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,420,445

Equalized Assessed Valuation: $8,442,314

Population: 1,068

Employees:

Full Time: 6

Part Time: 15

Salaries Paid: $207,623

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,596	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$142	$548	$381
Revenue Collected During FY 08:	$401,154	$5,252,094	$2,318,995
Expenditures During FY 08:	$345,165	$5,218,323	$2,340,819
Per Capita Revenue:	$376	$721	$564
Per Capita Expenditures:	$323	$706	$556
Revenues over (under) Expenditures:	$55,989	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	$201,585	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$189	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,672	$1,203,389	$223,442
Total Unrestricted Net Assets:	$136,913	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$39**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,613,046**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,510**	$1,329	$992
Revenue Collected During FY 08:	**$256,350**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$349,786**	$2,427,439	$1,076,743
Per Capita Revenue:	**$240**	$427	$282
Per Capita Expenditures:	**$328**	$403	$271
Operating Income (loss):	**-$93,436**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**434.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,519,610**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,423**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morton Village

Unit Code: 090/060/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $28,390,493

Equalized Assessed Valuation: $392,949,621

Population: 16,700

Employees:

Full Time: 84

Part Time: 19

Salaries Paid: $4,317,637

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,121,177	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$426	$548	$381
Revenue Collected During FY 08:	$9,956,899	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,705,887	$5,218,323	$2,340,819
Per Capita Revenue:	$596	$721	$564
Per Capita Expenditures:	$581	$706	$556
Revenues over (under) Expenditures:	$251,012	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	84.18%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,170,215	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$489	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,603,756	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,969,921	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$38,706,701	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$2,318	$1,329	$992
Revenue Collected During FY 08:	$17,351,144	$2,601,339	$1,061,685
Expenditures During FY 08:	$14,164,254	$2,427,439	$1,076,743
Per Capita Revenue:	$1,039	$427	$282
Per Capita Expenditures:	$848	$403	$271
Operating Income (loss):	$3,186,890	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	305.59%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$43,284,702	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$2,592	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Morton Grove Village

Unit Code: 016/365/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $48,553,297

Equalized Assessed Valuation: $969,026,190

Population: 22,451

Employees:

Full Time: 161

Part Time: 41

Salaries Paid: $13,473,368

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$24,408,361	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,087	$548	$381
Revenue Collected During FY 08:	$28,457,093	$5,252,094	$2,318,995
Expenditures During FY 08:	$29,344,518	$5,218,323	$2,340,819
Per Capita Revenue:	$1,268	$721	$564
Per Capita Expenditures:	$1,307	$706	$556
Revenues over (under) Expenditures:	-$887,425	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	78.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$23,175,135	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,032	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,490,542	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$12,451,299	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$29,840,949**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,329**	$1,174	$528
General Obligation Debt over EAV:	**1.81%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,337,037**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$104**	$1,329	$992
Revenue Collected During FY 08:	**$4,804,545**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,550,240**	$2,427,439	$1,076,743
Per Capita Revenue:	**$214**	$427	$282
Per Capita Expenditures:	**$203**	$403	$271
Operating Income (loss):	**$254,305**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**56.95%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,591,342**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$115**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mound Station Village

Unit Code: 005/010/32 **County:** BROWN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$20,544
Equalized Assessed Valuation:	$573,055
Population:	117
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$5,424

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,182	$266,951	$169,639
Per Capita Beginning Fund Balance:	$566	$666	$444
Revenue Collected During FY 08:	$33,106	$254,229	$117,702
Expenditures During FY 08:	$15,148	$232,039	$106,311
Per Capita Revenue:	$283	$581	$283
Per Capita Expenditures:	$129	$540	$267
Revenues over (under) Expenditures:	$17,958	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	424.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$64,325	$280,303	$171,795
Per Capita Ending Fund Balance:	$550	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$844	$37,131	$
Total Unrestricted Net Assets:	$63,481	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$26,757	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$229	$2,071	$745
Revenue Collected During FY 08:	$26,555	$206,165	$79,162
Expenditures During FY 08:	$16,279	$201,484	$88,676
Per Capita Revenue:	$227	$520	$198
Per Capita Expenditures:	$139	$519	$219
Operating Income (loss):	$10,276	$4,680	$
Ratio of Retained Earnings to Expenditures:	138.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$22,528	$751,204	$341,980
Per Capita Ending Retained Earnings:	$193	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mounds City
Unit Code:	077/020/30
County:	PULASKI
Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,404,331
Equalized Assessed Valuation:	$2,395,423
Population:	1,035
Employees:	
Full Time:	7
Part Time:	65
Salaries Paid:	$309,544

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$149,066	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$144	$548	$381
Revenue Collected During FY 08:	$539,903	$5,252,094	$2,318,995
Expenditures During FY 08:	$425,901	$5,218,323	$2,340,819
Per Capita Revenue:	$522	$721	$564
Per Capita Expenditures:	$411	$706	$556
Revenues over (under) Expenditures:	$114,002	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	36.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$154,679	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$149	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$150,239	$1,203,389	$223,442
Total Unrestricted Net Assets:	$68,425	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$818,957**	$7,762,020	$1,837,009
Per Capita Debt:	**$791**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$724,361**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$700**	$1,329	$992
Revenue Collected During FY 08:	**$479,623**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$497,213**	$2,427,439	$1,076,743
Per Capita Revenue:	**$463**	$427	$282
Per Capita Expenditures:	**$480**	$403	$271
Operating Income (loss):	**-$17,590**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**144.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$717,436**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$693**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Moweaqua Village

Unit Code: 086/025/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,037,000

Equalized Assessed Valuation: $17,998,890

Population: 1,923

Employees:

Full Time: 13

Part Time: 37

Salaries Paid: $497,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$847,829	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$441	$548	$381
Revenue Collected During FY 08:	$690,865	$5,252,094	$2,318,995
Expenditures During FY 08:	$636,703	$5,218,323	$2,340,819
Per Capita Revenue:	$359	$721	$564
Per Capita Expenditures:	$331	$706	$556
Revenues over (under) Expenditures:	$54,162	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	141.67%	87.61%	68.63%
Ending Fund Balance for FY 08:	$901,991	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$469	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$579,732	$1,203,389	$223,442
Total Unrestricted Net Assets:	$322,259	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,927,967**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,003**	$1,174	$528
General Obligation Debt over EAV:	**9.17%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,776,835**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,444**	$1,329	$992
Revenue Collected During FY 08:	**$869,664**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$922,192**	$2,427,439	$1,076,743
Per Capita Revenue:	**$452**	$427	$282
Per Capita Expenditures:	**$480**	$403	$271
Operating Income (loss):	**-$52,528**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**295.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,724,307**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,417**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Auburn Village

Unit Code: 011/040/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $471,820

Equalized Assessed Valuation: $4,385,202

Population: 550

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $72,851

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$149,590	$266,951	$169,639
Per Capita Beginning Fund Balance:	$272	$666	$444
Revenue Collected During FY 08:	$121,649	$254,229	$117,702
Expenditures During FY 08:	$96,749	$232,039	$106,311
Per Capita Revenue:	$221	$581	$283
Per Capita Expenditures:	$176	$540	$267
Revenues over (under) Expenditures:	$24,900	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	180.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$174,490	$280,303	$171,795
Per Capita Ending Fund Balance:	$317	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$42,101	$37,131	$
Total Unrestricted Net Assets:	$132,389	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$438,218	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$797	$2,071	$745
Revenue Collected During FY 08:	$83,109	$206,165	$79,162
Expenditures During FY 08:	$106,315	$201,484	$88,676
Per Capita Revenue:	$151	$520	$198
Per Capita Expenditures:	$193	$519	$219
Operating Income (loss):	-$23,206	$4,680	$
Ratio of Retained Earnings to Expenditures:	390.36%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$415,012	$751,204	$341,980
Per Capita Ending Retained Earnings:	$755	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City
Unit Code:	093/025/30
County:	WABASH
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,297,903
Equalized Assessed Valuation:	$57,540,293
Population:	8,000
Employees:	
Full Time:	65
Part Time:	42
Salaries Paid:	$2,301,444

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,855,822	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$357	$548	$381
Revenue Collected During FY 08:	$3,953,839	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,153,840	$5,218,323	$2,340,819
Per Capita Revenue:	$494	$721	$564
Per Capita Expenditures:	$519	$706	$556
Revenues over (under) Expenditures:	-$200,001	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	67.02%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,783,821	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$348	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,077,285	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,923,858**	$7,762,020	$1,837,009
Per Capita Debt:	**$365**	$1,174	$528
General Obligation Debt over EAV:	**0.26%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,037,026**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$755**	$1,329	$992
Revenue Collected During FY 08:	**$2,555,144**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,840,269**	$2,427,439	$1,076,743
Per Capita Revenue:	**$319**	$427	$282
Per Capita Expenditures:	**$355**	$403	$271
Operating Income (loss):	**-$285,125**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**202.51%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,751,901**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$719**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Carroll City

Unit Code: 008/025/30 **County:** CARROLL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,233,450
Equalized Assessed Valuation:	$17,214,990
Population:	1,670
Employees:	
Full Time:	9
Part Time:	35
Salaries Paid:	$486,014

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$566,112**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$339**	$548	$381
Revenue Collected During FY 08:	**$1,321,091**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,271,776**	$5,218,323	$2,340,819
Per Capita Revenue:	**$791**	$721	$564
Per Capita Expenditures:	**$762**	$706	$556
Revenues over (under) Expenditures:	**$49,315**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**48.39%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$615,427**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$369**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$624,090**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$708,838**	$7,762,020	$1,837,009
Per Capita Debt:	**$424**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$903,066**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$541**	$1,329	$992
Revenue Collected During FY 08:	**$535,818**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$602,253**	$2,427,439	$1,076,743
Per Capita Revenue:	**$321**	$427	$282
Per Capita Expenditures:	**$361**	$403	$271
Operating Income (loss):	**-$66,435**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**138.92%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$836,631**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$501**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Clare Village

Unit Code: 056/075/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $295,000

Equalized Assessed Valuation: $2,624,152

Population: 300

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $49,569

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$189,068	$266,951	$169,639
Per Capita Beginning Fund Balance:	$630	$666	$444
Revenue Collected During FY 08:	$163,145	$254,229	$117,702
Expenditures During FY 08:	$76,633	$232,039	$106,311
Per Capita Revenue:	$544	$581	$283
Per Capita Expenditures:	$255	$540	$267
Revenues over (under) Expenditures:	$86,512	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	317.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	$243,087	$280,303	$171,795
Per Capita Ending Fund Balance:	$810	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,612	$37,131	$
Total Unrestricted Net Assets:	$182,475	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$64,144**	$385,902	$36,500
Per Capita Debt:	**$214**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$500,126**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,667**	$2,071	$745
Revenue Collected During FY 08:	**$70,014**	$206,165	$79,162
Expenditures During FY 08:	**$110,322**	$201,484	$88,676
Per Capita Revenue:	**$233**	$520	$198
Per Capita Expenditures:	**$368**	$519	$219
Operating Income (loss):	**-$40,308**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**446.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$492,311**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,641**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mt. Erie Village

Unit Code: 096/040/32 **County:** WAYNE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $75,275

Equalized Assessed Valuation: $462,822

Population: 105

Employees:

Full Time:

Part Time: 9

Salaries Paid: $11,803

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$27,939	$266,951	$169,639
Per Capita Beginning Fund Balance:	$266	$666	$444
Revenue Collected During FY 08:	$19,192	$254,229	$117,702
Expenditures During FY 08:	$32,754	$232,039	$106,311
Per Capita Revenue:	$183	$581	$283
Per Capita Expenditures:	$312	$540	$267
Revenues over (under) Expenditures:	-$13,562	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	43.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	$14,377	$280,303	$171,795
Per Capita Ending Fund Balance:	$137	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$14,377	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$128,418	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,223	$2,071	$745
Revenue Collected During FY 08:	$18,603	$206,165	$79,162
Expenditures During FY 08:	$22,165	$201,484	$88,676
Per Capita Revenue:	$177	$520	$198
Per Capita Expenditures:	$211	$519	$219
Operating Income (loss):	-$3,562	$4,680	$
Ratio of Retained Earnings to Expenditures:	563.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$124,856	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,189	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Morris Village

Unit Code: 071/040/32 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,286,680

Equalized Assessed Valuation: $32,629,628

Population: 3,013

Employees:

Full Time: 36

Part Time: 7

Salaries Paid: $594,105

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$426,709	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$142	$548	$381
Revenue Collected During FY 08:	$1,262,388	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,137,490	$5,218,323	$2,340,819
Per Capita Revenue:	$419	$721	$564
Per Capita Expenditures:	$378	$706	$556
Revenues over (under) Expenditures:	$124,898	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	51.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$590,707	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$196	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$157,427	$1,203,389	$223,442
Total Unrestricted Net Assets:	$433,280	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$45,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$15**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,932,612**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,969**	$1,329	$992
Revenue Collected During FY 08:	**$967,222**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$735,832**	$2,427,439	$1,076,743
Per Capita Revenue:	**$321**	$427	$282
Per Capita Expenditures:	**$244**	$403	$271
Operating Income (loss):	**$231,390**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**832.38%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,124,902**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,033**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Olive City

Unit Code: 056/080/30 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,893,753

Equalized Assessed Valuation: $15,944,876

Population: 2,300

Employees:

Full Time: 18

Part Time: 15

Salaries Paid: $662,228

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$316,898	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$138	$548	$381
Revenue Collected During FY 08:	$1,410,353	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,376,921	$5,218,323	$2,340,819
Per Capita Revenue:	$613	$721	$564
Per Capita Expenditures:	$599	$706	$556
Revenues over (under) Expenditures:	$33,432	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	25.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$346,830	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$151	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,654	$1,203,389	$223,442
Total Unrestricted Net Assets:	$301,176	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$652,221**	$7,762,020	$1,837,009
Per Capita Debt:	**$284**	$1,174	$528
General Obligation Debt over EAV:	**4.05%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,208,916**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$526**	$1,329	$992
Revenue Collected During FY 08:	**$717,111**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$716,193**	$2,427,439	$1,076,743
Per Capita Revenue:	**$312**	$427	$282
Per Capita Expenditures:	**$311**	$403	$271
Operating Income (loss):	**$918**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**169.41%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,213,334**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$528**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Mt. Prospect Village

Unit Code: 016/370/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$101,978,805
Equalized Assessed Valuation:	$1,870,325,316
Population:	56,265
Employees:	
Full Time:	318
Part Time:	25
Salaries Paid:	$27,267,151

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,542,300	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$276	$420	$380
Revenue Collected During FY 08:	$47,293,228	$47,279,441	$36,812,097
Expenditures During FY 08:	$47,074,538	$46,868,184	$35,335,224
Per Capita Revenue:	$841	$910	$884
Per Capita Expenditures:	$837	$894	$899
Revenues over (under) Expenditures:	$218,690	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	31.72%	48.74%	43.68%
Ending Fund Balance for FY 08:	$14,930,643	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$265	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,367,670	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$21,216,625	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,904,867**	$74,451,458	$47,444,580
Per Capita Debt:	**$603**	$1,334	$1,078
General Obligation Debt over EAV:	**1.61%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$26,270,982**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$467**	$1,214	$976
Revenue Collected During FY 08:	**$10,800,779**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,442,793**	$16,245,069	$9,219,236
Per Capita Revenue:	**$192**	$312	$227
Per Capita Expenditures:	**$168**	$294	$237
Operating Income (loss):	**$1,357,986**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**292.59%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$27,628,968**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$491**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Pulaski City
Unit Code:	054/050/30
County:	LOGAN
Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,500,600
Equalized Assessed Valuation:	$17,009,684
Population:	1,700
Employees:	
Full Time:	13
Part Time:	3
Salaries Paid:	$295,548

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$279,186	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$164	$548	$381
Revenue Collected During FY 08:	$689,264	$5,252,094	$2,318,995
Expenditures During FY 08:	$654,363	$5,218,323	$2,340,819
Per Capita Revenue:	$405	$721	$564
Per Capita Expenditures:	$385	$706	$556
Revenues over (under) Expenditures:	$34,901	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	50.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$330,754	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$195	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$229,719	$1,203,389	$223,442
Total Unrestricted Net Assets:	$101,035	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$304,330**	$7,762,020	$1,837,009
Per Capita Debt:	**$179**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$652,986**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$384**	$1,329	$992
Revenue Collected During FY 08:	**$357,126**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$343,146**	$2,427,439	$1,076,743
Per Capita Revenue:	**$210**	$427	$282
Per Capita Expenditures:	**$202**	$403	$271
Operating Income (loss):	**$13,980**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**194.37%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$666,966**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$392**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Sterling City

Unit Code: 005/015/30 **County:** BROWN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,937,296

Equalized Assessed Valuation: $13,951,288

Population: 2,070

Employees:

Full Time: 16

Part Time: 4

Salaries Paid: $384,496

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$574,097	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$277	$548	$381
Revenue Collected During FY 08:	$1,104,930	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,141,902	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$552	$706	$556
Revenues over (under) Expenditures:	-$36,972	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$531,125	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$257	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$442,475	$1,203,389	$223,442
Total Unrestricted Net Assets:	$88,650	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$560,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$271**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,785,350**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,829**	$1,329	$992
Revenue Collected During FY 08:	**$955,837**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,131,578**	$2,427,439	$1,076,743
Per Capita Revenue:	**$462**	$427	$282
Per Capita Expenditures:	**$547**	$403	$271
Operating Income (loss):	**-$175,741**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**319.52%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,615,609**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,747**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Vernon City

Unit Code: 041/035/30 **County:** JEFFERSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $22,439,708

Equalized Assessed Valuation: $189,915,994

Population: 16,269

Employees:

Full Time: 187

Part Time: 64

Salaries Paid: $7,943,970

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,273,878	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$570	$548	$381
Revenue Collected During FY 08:	$14,233,491	$5,252,094	$2,318,995
Expenditures During FY 08:	$15,395,506	$5,218,323	$2,340,819
Per Capita Revenue:	$875	$721	$564
Per Capita Expenditures:	$946	$706	$556
Revenues over (under) Expenditures:	-$1,162,015	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	40.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,218,715	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$382	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$257,345	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,385,858	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,000,224**	$7,762,020	$1,837,009
Per Capita Debt:	**$61**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,343,036**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,005**	$1,329	$992
Revenue Collected During FY 08:	**$5,732,832**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,871,817**	$2,427,439	$1,076,743
Per Capita Revenue:	**$352**	$427	$282
Per Capita Expenditures:	**$422**	$403	$271
Operating Income (loss):	**-$1,138,985**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**248.80%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,097,200**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,051**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mt. Zion Village

Unit Code: 055/045/32 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,214,080

Equalized Assessed Valuation: $91,790,034

Population: 4,845

Employees:

Full Time: 23

Part Time: 32

Salaries Paid: $956,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,348,804	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$485	$548	$381
Revenue Collected During FY 08:	$2,190,856	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,529,345	$5,218,323	$2,340,819
Per Capita Revenue:	$452	$721	$564
Per Capita Expenditures:	$522	$706	$556
Revenues over (under) Expenditures:	-$338,489	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	86.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,196,024	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$453	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,111,990	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,875,614	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$391,191**	$7,762,020	$1,837,009
Per Capita Debt:	**$81**	$1,174	$528
General Obligation Debt over EAV:	**0.20%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,566,824**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$943**	$1,329	$992
Revenue Collected During FY 08:	**$967,948**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,048,758**	$2,427,439	$1,076,743
Per Capita Revenue:	**$200**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**-$80,810**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**426.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,475,014**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$924**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Muddy Village

Unit Code: 082/030/32 **County:** SALINE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $288,000

Equalized Assessed Valuation: $849,132

Population: 100

Employees:

Full Time:

Part Time: 6

Salaries Paid: $52,645

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$247,036	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,470	$666	$444
Revenue Collected During FY 08:	$135,680	$254,229	$117,702
Expenditures During FY 08:	$101,627	$232,039	$106,311
Per Capita Revenue:	$1,357	$581	$283
Per Capita Expenditures:	$1,016	$540	$267
Revenues over (under) Expenditures:	$34,053	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	223.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$226,997	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,270	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$93,496	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$167,672**	$385,902	$36,500
Per Capita Debt:	**$1,677**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$170,095**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,701**	$2,071	$745
Revenue Collected During FY 08:	**$34,824**	$206,165	$79,162
Expenditures During FY 08:	**$88,135**	$201,484	$88,676
Per Capita Revenue:	**$348**	$520	$198
Per Capita Expenditures:	**$881**	$519	$219
Operating Income (loss):	**-$53,311**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**204.82%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$180,515**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,805**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Mulberry Grove Village

Unit Code: 003/015/32 **County:** BOND

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $573,115

Equalized Assessed Valuation: $3,666,121

Population: 700

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: $120,306

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$104,892	$266,951	$169,639
Per Capita Beginning Fund Balance:	$150	$666	$444
Revenue Collected During FY 08:	$186,025	$254,229	$117,702
Expenditures During FY 08:	$184,612	$232,039	$106,311
Per Capita Revenue:	$266	$581	$283
Per Capita Expenditures:	$264	$540	$267
Revenues over (under) Expenditures:	$1,413	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	57.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$106,305	$280,303	$171,795
Per Capita Ending Fund Balance:	$152	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$106,305	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$779,817	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,114	$2,071	$745
Revenue Collected During FY 08:	$211,683	$206,165	$79,162
Expenditures During FY 08:	$230,650	$201,484	$88,676
Per Capita Revenue:	$302	$520	$198
Per Capita Expenditures:	$330	$519	$219
Operating Income (loss):	-$18,967	$4,680	$
Ratio of Retained Earnings to Expenditures:	329.87%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$760,850	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,087	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Muncie Village

Unit Code: 092/065/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $25,100

Equalized Assessed Valuation: $850,327

Population: 155

Employees:

Full Time:

Part Time: 9

Salaries Paid: $2,485

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,439	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,300	$666	$444
Revenue Collected During FY 08:	$25,095	$254,229	$117,702
Expenditures During FY 08:	$23,667	$232,039	$106,311
Per Capita Revenue:	$162	$581	$283
Per Capita Expenditures:	$153	$540	$267
Revenues over (under) Expenditures:	$1,428	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	915.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$216,601	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,397	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$228,673	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Mundelein Village

Unit Code: 049/130/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$68,474,400
Equalized Assessed Valuation:	$908,746,131
Population:	30,935
Employees:	
Full Time:	194
Part Time:	25
Salaries Paid:	$14,422,789

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,821,529	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$738	$420	$380
Revenue Collected During FY 08:	$32,728,229	$47,279,441	$36,812,097
Expenditures During FY 08:	$28,309,262	$46,868,184	$35,335,224
Per Capita Revenue:	$1,058	$910	$884
Per Capita Expenditures:	$915	$894	$899
Revenues over (under) Expenditures:	$4,418,967	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	95.48%	48.74%	43.68%
Ending Fund Balance for FY 08:	$27,030,496	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$874	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,044,346	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$17,235,812	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,777,364**	$74,451,458	$47,444,580
Per Capita Debt:	**$607**	$1,334	$1,078
General Obligation Debt over EAV:	**1.72%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$38,841,054**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,256**	$1,214	$976
Revenue Collected During FY 08:	**$8,096,964**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$8,343,929**	$16,245,069	$9,219,236
Per Capita Revenue:	**$262**	$312	$227
Per Capita Expenditures:	**$270**	$294	$237
Operating Income (loss):	**-$246,965**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**462.54%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$38,594,089**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,248**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Murphysboro City
Unit Code:	039/055/30
County:	JACKSON
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,858,620
Equalized Assessed Valuation:	$64,508,105
Population:	8,291
Employees:	
Full Time:	73
Part Time:	12
Salaries Paid:	$2,774,803

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,214	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$3	$548	$381
Revenue Collected During FY 08:	$3,725,233	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,857,482	$5,218,323	$2,340,819
Per Capita Revenue:	$449	$721	$564
Per Capita Expenditures:	$465	$706	$556
Revenues over (under) Expenditures:	-$132,249	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-0.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$14,719	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$2	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$65,281	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$215,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$26**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,948,263**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$235**	$1,329	$992
Revenue Collected During FY 08:	**$2,452,479**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,096,833**	$2,427,439	$1,076,743
Per Capita Revenue:	**$296**	$427	$282
Per Capita Expenditures:	**$253**	$403	$271
Operating Income (loss):	**$355,646**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**109.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,303,909**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$278**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Murrayville Village

Unit Code: 069/040/32 **County:** MORGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$448,100
Equalized Assessed Valuation:	$4,342,446
Population:	673
Employees:	
Full Time:	2
Part Time:	14
Salaries Paid:	$63,046

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$389,372	$266,951	$169,639
Per Capita Beginning Fund Balance:	$579	$666	$444
Revenue Collected During FY 08:	$248,210	$254,229	$117,702
Expenditures During FY 08:	$224,833	$232,039	$106,311
Per Capita Revenue:	$369	$581	$283
Per Capita Expenditures:	$334	$540	$267
Revenues over (under) Expenditures:	$23,377	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	183.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$412,749	$280,303	$171,795
Per Capita Ending Fund Balance:	$613	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$411,549	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$58,000**	$385,902	$36,500
Per Capita Debt:	**$86**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$450,112**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$669**	$2,071	$745
Revenue Collected During FY 08:	**$59,209**	$206,165	$79,162
Expenditures During FY 08:	**$49,018**	$201,484	$88,676
Per Capita Revenue:	**$88**	$520	$198
Per Capita Expenditures:	**$73**	$519	$219
Operating Income (loss):	**$10,191**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**939.05%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$460,303**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$684**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Naperville City

Unit Code: 022/080/30 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$379,596,441
Equalized Assessed Valuation:	$6,618,234,602
Population:	142,140
Employees:	
Full Time:	1,130
Part Time:	277
Salaries Paid:	$88,526,959

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$30,346,000	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$213	$420	$380
Revenue Collected During FY 08:	$112,902,000	$47,279,441	$36,812,097
Expenditures During FY 08:	$117,060,000	$46,868,184	$35,335,224
Per Capita Revenue:	$794	$910	$884
Per Capita Expenditures:	$824	$894	$899
Revenues over (under) Expenditures:	-$4,158,000	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	25.05%	48.74%	43.68%
Ending Fund Balance for FY 08:	$29,324,000	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$206	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,874,000	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$32,466,000	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$123,888,378**	$74,451,458	$47,444,580
Per Capita Debt:	**$872**	$1,334	$1,078
General Obligation Debt over EAV:	**1.75%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$475,184,000**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$3,343**	$1,214	$976
Revenue Collected During FY 08:	**$157,315,000**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$163,559,000**	$16,245,069	$9,219,236
Per Capita Revenue:	**$1,107**	$312	$227
Per Capita Expenditures:	**$1,151**	$294	$237
Operating Income (loss):	**-$6,244,000**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**285.51%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$466,982,000**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$3,285**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Naplate Village

Unit Code: 050/065/32 **County:** LASALLE

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,859,260

Equalized Assessed Valuation: $4,270,168

Population: 523

Employees:

Full Time:

Part Time: 16

Salaries Paid: $48,404

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$147,258	$266,951	$169,639
Per Capita Beginning Fund Balance:	$282	$666	$444
Revenue Collected During FY 08:	$183,863	$254,229	$117,702
Expenditures During FY 08:	$132,425	$232,039	$106,311
Per Capita Revenue:	$352	$581	$283
Per Capita Expenditures:	$253	$540	$267
Revenues over (under) Expenditures:	$51,438	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	233.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$309,589	$280,303	$171,795
Per Capita Ending Fund Balance:	$592	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$201,267	$37,131	$
Total Unrestricted Net Assets:	$108,322	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$658,490	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,259	$2,071	$745
Revenue Collected During FY 08:	$77,850	$206,165	$79,162
Expenditures During FY 08:	$93,231	$201,484	$88,676
Per Capita Revenue:	$149	$520	$198
Per Capita Expenditures:	$178	$519	$219
Operating Income (loss):	-$15,381	$4,680	$
Ratio of Retained Earnings to Expenditures:	693.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$646,685	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,236	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Naples Town

Unit Code: 085/035/31 **County:** SCOTT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$55,200
Equalized Assessed Valuation:	$1,420,269
Population:	137
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$5,426

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$143,631	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,048	$666	$444
Revenue Collected During FY 08:	$34,534	$254,229	$117,702
Expenditures During FY 08:	$38,028	$232,039	$106,311
Per Capita Revenue:	$252	$581	$283
Per Capita Expenditures:	$278	$540	$267
Revenues over (under) Expenditures:	-$3,494	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	368.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$140,137	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,023	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$139,808	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$20,420**	$385,902	$36,500
Per Capita Debt:	**$149**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nashville City

Unit Code: 095/035/30 **County:** WASHINGTO

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,051,980
Equalized Assessed Valuation:	$45,679,515
Population:	3,077
Employees:	
Full Time:	39
Part Time:	24
Salaries Paid:	$1,408,660

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,463,245	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,126	$548	$381
Revenue Collected During FY 08:	$2,250,651	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,077,024	$5,218,323	$2,340,819
Per Capita Revenue:	$731	$721	$564
Per Capita Expenditures:	$675	$706	$556
Revenues over (under) Expenditures:	$173,627	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	183.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,819,459	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,241	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$593,106	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,738,125	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,806,673**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,212**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,641,025**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$533**	$1,329	$992
Revenue Collected During FY 08:	**$5,134,441**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,974,966**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,669**	$427	$282
Per Capita Expenditures:	**$1,617**	$403	$271
Operating Income (loss):	**$159,475**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**32.57%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,620,500**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$527**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nason City

Unit Code: 041/040/30 **County:** JEFFERSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $98,730

Equalized Assessed Valuation: $836,889

Population: 234

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: $4,200

Blended Component Units

Number Submitted = 1

WATER SYSTEM

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$209,901	$266,951	$169,639
Per Capita Beginning Fund Balance:	$897	$666	$444
Revenue Collected During FY 08:	$48,226	$254,229	$117,702
Expenditures During FY 08:	$17,377	$232,039	$106,311
Per Capita Revenue:	$206	$581	$283
Per Capita Expenditures:	$74	$540	$267
Revenues over (under) Expenditures:	$30,849	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1385.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	$240,750	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,029	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$222,402	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$85,371	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$365	$2,071	$745
Revenue Collected During FY 08:	$41,881	$206,165	$79,162
Expenditures During FY 08:	$34,867	$201,484	$88,676
Per Capita Revenue:	$179	$520	$198
Per Capita Expenditures:	$149	$519	$219
Operating Income (loss):	$7,014	$4,680	$
Ratio of Retained Earnings to Expenditures:	264.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$92,385	$751,204	$341,980
Per Capita Ending Retained Earnings:	$395	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nauvoo City

Unit Code: 034/060/30 **County:** HANCOCK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,426,402
Equalized Assessed Valuation:	$21,148,861
Population:	1,157
Employees:	
Full Time:	8
Part Time:	8
Salaries Paid:	$362,977

Blended Component Units

Number Submitted = 1

Nauvoo City

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$706,158	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$610	$548	$381
Revenue Collected During FY 08:	$720,135	$5,252,094	$2,318,995
Expenditures During FY 08:	$703,556	$5,218,323	$2,340,819
Per Capita Revenue:	$622	$721	$564
Per Capita Expenditures:	$608	$706	$556
Revenues over (under) Expenditures:	$16,579	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	102.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$722,737	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$625	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,206	$1,203,389	$223,442
Total Unrestricted Net Assets:	$727,465	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,476,034**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,276**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,204,933**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,770**	$1,329	$992
Revenue Collected During FY 08:	**$506,374**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$390,574**	$2,427,439	$1,076,743
Per Capita Revenue:	**$438**	$427	$282
Per Capita Expenditures:	**$338**	$403	$271
Operating Income (loss):	**$115,800**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**850.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,320,733**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,870**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nebo Village

Unit Code: 075/055/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $106,750

Equalized Assessed Valuation: $790,840

Population: 386

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: $52,088

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,748	$266,951	$169,639
Per Capita Beginning Fund Balance:	$173	$666	$444
Revenue Collected During FY 08:	$93,782	$254,229	$117,702
Expenditures During FY 08:	$90,804	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$235	$540	$267
Revenues over (under) Expenditures:	$2,978	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	70.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$63,862	$280,303	$171,795
Per Capita Ending Fund Balance:	$165	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,972	$37,131	$
Total Unrestricted Net Assets:	$33,797	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$181,012**	$385,902	$36,500
Per Capita Debt:	**$469**	$841	$106
General Obligation Debt over EAV:	**20.86%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$182,584**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$473**	$2,071	$745
Revenue Collected During FY 08:	**$105,870**	$206,165	$79,162
Expenditures During FY 08:	**$92,568**	$201,484	$88,676
Per Capita Revenue:	**$274**	$520	$198
Per Capita Expenditures:	**$240**	$519	$219
Operating Income (loss):	**$13,302**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**217.95%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$201,750**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$523**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nelson Village

Unit Code: 052/045/32 **County:** LEE

Fiscal Year End: 4/22/2008

Accounting Method: Cash

Appropriation or Budget: $30,450

Equalized Assessed Valuation: $1,262,338

Population: 163

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$106,845	$266,951	$169,639
Per Capita Beginning Fund Balance:	$655	$666	$444
Revenue Collected During FY 08:	$38,421	$254,229	$117,702
Expenditures During FY 08:	$20,788	$232,039	$106,311
Per Capita Revenue:	$236	$581	$283
Per Capita Expenditures:	$128	$540	$267
Revenues over (under) Expenditures:	$17,633	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	598.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$124,478	$280,303	$171,795
Per Capita Ending Fund Balance:	$764	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$90,526	$2,724	$
Total Unreserved Funds:	$33,952	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Neoga City

Unit Code: 018/020/30 **County:** CUMBERLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,741,700

Equalized Assessed Valuation: $12,430,262

Population: 1,854

Employees:

Full Time: 10

Part Time: 5

Salaries Paid: $426,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,966,122	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,060	$548	$381
Revenue Collected During FY 08:	$820,088	$5,252,094	$2,318,995
Expenditures During FY 08:	$848,168	$5,218,323	$2,340,819
Per Capita Revenue:	$442	$721	$564
Per Capita Expenditures:	$457	$706	$556
Revenues over (under) Expenditures:	-$28,080	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	220.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,872,587	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,010	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,544,622	$1,203,389	$223,442
Total Unrestricted Net Assets:	$352,398	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$543,187**	$7,762,020	$1,837,009
Per Capita Debt:	**$293**	$1,174	$528
General Obligation Debt over EAV:	**4.37%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,841,978**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,533**	$1,329	$992
Revenue Collected During FY 08:	**$483,881**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$547,088**	$2,427,439	$1,076,743
Per Capita Revenue:	**$261**	$427	$282
Per Capita Expenditures:	**$295**	$403	$271
Operating Income (loss):	**-$63,207**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**519.97%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,844,678**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,534**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Neponset Village

Unit Code: 006/075/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,041,000

Equalized Assessed Valuation: $

Population: 500

Employees:

Full Time:

Part Time: 11

Salaries Paid: $83,915

Blended Component Units

Number Submitted = 2

Governmental Fund Type

Proprietary Fund Type

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$194,489	$266,951	$169,639
Per Capita Beginning Fund Balance:	$389	$666	$444
Revenue Collected During FY 08:	$153,781	$254,229	$117,702
Expenditures During FY 08:	$161,661	$232,039	$106,311
Per Capita Revenue:	$308	$581	$283
Per Capita Expenditures:	$323	$540	$267
Revenues over (under) Expenditures:	-$7,880	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	120.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$195,407	$280,303	$171,795
Per Capita Ending Fund Balance:	$391	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$195,407	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,152,214**	$385,902	$36,500
Per Capita Debt:	**$2,304**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,660,141**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$7,320**	$2,071	$745
Revenue Collected During FY 08:	**$183,364**	$206,165	$79,162
Expenditures During FY 08:	**$232,702**	$201,484	$88,676
Per Capita Revenue:	**$367**	$520	$198
Per Capita Expenditures:	**$465**	$519	$219
Operating Income (loss):	**-$49,338**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1547.90%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$3,602,005**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$7,204**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Athens Village

Unit Code: 088/105/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,001,525
Equalized Assessed Valuation:	$23,617,495
Population:	1,981
Employees:	
Full Time:	11
Part Time:	7
Salaries Paid:	$519,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$382,154	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$193	$548	$381
Revenue Collected During FY 08:	$952,672	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,029,213	$5,218,323	$2,340,819
Per Capita Revenue:	$481	$721	$564
Per Capita Expenditures:	$520	$706	$556
Revenues over (under) Expenditures:	-$76,541	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	$346,613	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$175	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$346,613	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$169,029**	$7,762,020	$1,837,009
Per Capita Debt:	**$85**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$966,618**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$488**	$1,329	$992
Revenue Collected During FY 08:	**$857,123**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$666,115**	$2,427,439	$1,076,743
Per Capita Revenue:	**$433**	$427	$282
Per Capita Expenditures:	**$336**	$403	$271
Operating Income (loss):	**$191,008**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**173.79%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,157,626**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$584**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Baden Village

Unit Code: 014/060/32 **County:** CLINTON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,507,554
Equalized Assessed Valuation:	$31,471,240
Population:	3,100
Employees:	
Full Time:	17
Part Time:	68
Salaries Paid:	$809,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,092,005	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$352	$548	$381
Revenue Collected During FY 08:	$1,740,300	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,582,255	$5,218,323	$2,340,819
Per Capita Revenue:	$561	$721	$564
Per Capita Expenditures:	$510	$706	$556
Revenues over (under) Expenditures:	$158,045	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	81.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,290,450	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$416	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$619	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,681,709	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$408,636**	$7,762,020	$1,837,009
Per Capita Debt:	**$132**	$1,174	$528
General Obligation Debt over EAV:	**0.56%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,770,563**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$571**	$1,329	$992
Revenue Collected During FY 08:	**$975,527**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$737,203**	$2,427,439	$1,076,743
Per Capita Revenue:	**$315**	$427	$282
Per Capita Expenditures:	**$238**	$403	$271
Operating Income (loss):	**$238,324**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**318.91%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,351,002**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$758**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Bedford Village

Unit Code: 006/080/32 **County:** BUREAU

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$16,800
Equalized Assessed Valuation:	$559,174
Population:	94
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$2,750

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$58,285**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$620**	$666	$444
Revenue Collected During FY 08:	**$15,938**	$254,229	$117,702
Expenditures During FY 08:	**$13,063**	$232,039	$106,311
Per Capita Revenue:	**$170**	$581	$283
Per Capita Expenditures:	**$139**	$540	$267
Revenues over (under) Expenditures:	**$2,875**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**468.19%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$61,160**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$651**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$61,160**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: New Berlin Village

Unit Code: 083/080/32 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$807,548
Equalized Assessed Valuation:	$14,131,970
Population:	1,030
Employees:	
Full Time:	2
Part Time:	11
Salaries Paid:	$175,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$608,617	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$591	$548	$381
Revenue Collected During FY 08:	$433,570	$5,252,094	$2,318,995
Expenditures During FY 08:	$560,974	$5,218,323	$2,340,819
Per Capita Revenue:	$421	$721	$564
Per Capita Expenditures:	$545	$706	$556
Revenues over (under) Expenditures:	-$127,404	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$453,659	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$440	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$196,348	$1,203,389	$223,442
Total Unrestricted Net Assets:	$257,311	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$551,756**	$7,762,020	$1,837,009
Per Capita Debt:	**$536**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,657,713**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,609**	$1,329	$992
Revenue Collected During FY 08:	**$342,819**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$321,277**	$2,427,439	$1,076,743
Per Capita Revenue:	**$333**	$427	$282
Per Capita Expenditures:	**$312**	$403	$271
Operating Income (loss):	**$21,542**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**522.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,679,255**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,630**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Boston City

Unit Code: 066/030/30 **County:** MERCER

Fiscal Year End: 11/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,134,125

Equalized Assessed Valuation: $3,759,192

Population: 750

Employees:

Full Time: 3

Part Time: 18

Salaries Paid: $200,208

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$133,162	$266,951	$169,639
Per Capita Beginning Fund Balance:	$178	$666	$444
Revenue Collected During FY 08:	$173,062	$254,229	$117,702
Expenditures During FY 08:	$148,826	$232,039	$106,311
Per Capita Revenue:	$231	$581	$283
Per Capita Expenditures:	$198	$540	$267
Revenues over (under) Expenditures:	$24,236	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	105.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$157,398	$280,303	$171,795
Per Capita Ending Fund Balance:	$210	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$157,398	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$606,189**	$385,902	$36,500
Per Capita Debt:	**$808**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,575,484**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,101**	$2,071	$745
Revenue Collected During FY 08:	**$637,899**	$206,165	$79,162
Expenditures During FY 08:	**$695,039**	$201,484	$88,676
Per Capita Revenue:	**$851**	$520	$198
Per Capita Expenditures:	**$927**	$519	$219
Operating Income (loss):	**-$57,140**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**218.45%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,518,344**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,024**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Burnside Village

Unit Code: 044/030/32 **County:** JOHNSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $64,900

Equalized Assessed Valuation: $814,150

Population: 248

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,290	$266,951	$169,639
Per Capita Beginning Fund Balance:	$94	$666	$444
Revenue Collected During FY 08:	$47,517	$254,229	$117,702
Expenditures During FY 08:	$40,836	$232,039	$106,311
Per Capita Revenue:	$192	$581	$283
Per Capita Expenditures:	$165	$540	$267
Revenues over (under) Expenditures:	$6,681	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	73.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$29,971	$280,303	$171,795
Per Capita Ending Fund Balance:	$121	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$29,971	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Canton Town

Unit Code: 075/060/31 **County:** PIKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$116,375
Equalized Assessed Valuation:	$1,065,248
Population:	390
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$30,453

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$49,954	$266,951	$169,639
Per Capita Beginning Fund Balance:	$128	$666	$444
Revenue Collected During FY 08:	$128,582	$254,229	$117,702
Expenditures During FY 08:	$87,103	$232,039	$106,311
Per Capita Revenue:	$330	$581	$283
Per Capita Expenditures:	$223	$540	$267
Revenues over (under) Expenditures:	$41,479	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	176.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$153,757	$280,303	$171,795
Per Capita Ending Fund Balance:	$394	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$106,943	$37,131	$
Total Unrestricted Net Assets:	$47,883	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$521,774	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,338	$2,071	$745
Revenue Collected During FY 08:	$50,997	$206,165	$79,162
Expenditures During FY 08:	$47,736	$201,484	$88,676
Per Capita Revenue:	$131	$520	$198
Per Capita Expenditures:	$122	$519	$219
Operating Income (loss):	$3,261	$4,680	$
Ratio of Retained Earnings to Expenditures:	969.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$462,711	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,186	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Grand Chain Village

Unit Code: 077/025/32 **County:** PULASKI

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $61,000

Equalized Assessed Valuation: $562,770

Population: 207

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $16,135

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$52,068	$266,951	$169,639
Per Capita Beginning Fund Balance:	$252	$666	$444
Revenue Collected During FY 08:	$50,403	$254,229	$117,702
Expenditures During FY 08:	$47,935	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$232	$540	$267
Revenues over (under) Expenditures:	$2,468	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	113.77%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,536	$280,303	$171,795
Per Capita Ending Fund Balance:	$263	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$54,536	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$187,500**	$385,902	$36,500
Per Capita Debt:	**$906**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$822,062**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,971**	$2,071	$745
Revenue Collected During FY 08:	**$27,513**	$206,165	$79,162
Expenditures During FY 08:	**$58,401**	$201,484	$88,676
Per Capita Revenue:	**$133**	$520	$198
Per Capita Expenditures:	**$282**	$519	$219
Operating Income (loss):	**-$30,888**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1354.73%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$791,174**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,822**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Haven Village

Unit Code: 030/020/32 **County:** GALLATIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$229,600
Equalized Assessed Valuation:	$880,228
Population:	459
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$48,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$225,765	$266,951	$169,639
Per Capita Beginning Fund Balance:	$492	$666	$444
Revenue Collected During FY 08:	$102,472	$254,229	$117,702
Expenditures During FY 08:	$80,464	$232,039	$106,311
Per Capita Revenue:	$223	$581	$283
Per Capita Expenditures:	$175	$540	$267
Revenues over (under) Expenditures:	$22,008	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	292.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	$235,516	$280,303	$171,795
Per Capita Ending Fund Balance:	$513	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$143,276	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,100**	$385,902	$36,500
Per Capita Debt:	**$20**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$648,746**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,413**	$2,071	$745
Revenue Collected During FY 08:	**$130,523**	$206,165	$79,162
Expenditures During FY 08:	**$122,403**	$201,484	$88,676
Per Capita Revenue:	**$284**	$520	$198
Per Capita Expenditures:	**$267**	$519	$219
Operating Income (loss):	**$8,120**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**536.64%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$656,866**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,431**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Holland Village

Unit Code: 054/055/32 **County:** LOGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $158,207

Equalized Assessed Valuation: $3,063,917

Population: 318

Employees:

Full Time:

Part Time: 12

Salaries Paid: $21,374

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$588,157	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,850	$666	$444
Revenue Collected During FY 08:	$89,488	$254,229	$117,702
Expenditures During FY 08:	$59,296	$232,039	$106,311
Per Capita Revenue:	$281	$581	$283
Per Capita Expenditures:	$186	$540	$267
Revenues over (under) Expenditures:	$30,192	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	782.34%	286.45%	165.93%
Ending Fund Balance for FY 08:	$463,895	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,459	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$463,895	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$154,396	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$486	$2,071	$745
Revenue Collected During FY 08:	$19,266	$206,165	$79,162
Expenditures During FY 08:	$28,632	$201,484	$88,676
Per Capita Revenue:	$61	$520	$198
Per Capita Expenditures:	$90	$519	$219
Operating Income (loss):	-$9,366	$4,680	$
Ratio of Retained Earnings to Expenditures:	506.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$145,030	$751,204	$341,980
Per Capita Ending Retained Earnings:	$456	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: New Lenox Village

Unit Code: 099/080/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,618,736
Equalized Assessed Valuation:	$774,980,355
Population:	25,485
Employees:	
Full Time:	111
Part Time:	8
Salaries Paid:	$7,994,449

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,258,734	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$128	$420	$380
Revenue Collected During FY 08:	$13,601,968	$47,279,441	$36,812,097
Expenditures During FY 08:	$13,883,580	$46,868,184	$35,335,224
Per Capita Revenue:	$534	$910	$884
Per Capita Expenditures:	$545	$894	$899
Revenues over (under) Expenditures:	-$281,612	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	12.74%	48.74%	43.68%
Ending Fund Balance for FY 08:	$1,768,313	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$69	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$179,839	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$4,208,413	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$42,774,130**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,678**	$1,334	$1,078
General Obligation Debt over EAV:	**3.94%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$99,344,269**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$3,898**	$1,214	$976
Revenue Collected During FY 08:	**$15,973,575**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,726,267**	$16,245,069	$9,219,236
Per Capita Revenue:	**$627**	$312	$227
Per Capita Expenditures:	**$460**	$294	$237
Operating Income (loss):	**$4,247,308**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**880.56%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$103,257,193**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$4,052**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Millford City

Unit Code: 101/025/30 **County:** WINNEBAGO

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $249,259

Equalized Assessed Valuation: $9,786,482

Population: 541

Employees:

Full Time: 8

Part Time:

Salaries Paid: $21,780

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,277	$266,951	$169,639
Per Capita Beginning Fund Balance:	$372	$666	$444
Revenue Collected During FY 08:	$259,270	$254,229	$117,702
Expenditures During FY 08:	$226,643	$232,039	$106,311
Per Capita Revenue:	$479	$581	$283
Per Capita Expenditures:	$419	$540	$267
Revenues over (under) Expenditures:	$32,627	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	103.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$233,904	$280,303	$171,795
Per Capita Ending Fund Balance:	$432	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$233,904	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$124,584**	$385,902	$36,500
Per Capita Debt:	**$230**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Minden Village

Unit Code: 095/040/32 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $204,836

Equalized Assessed Valuation: $1,757,351

Population: 219

Employees:

Full Time:

Part Time: 13

Salaries Paid: $25,134

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$308,064	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,407	$666	$444
Revenue Collected During FY 08:	$67,101	$254,229	$117,702
Expenditures During FY 08:	$52,922	$232,039	$106,311
Per Capita Revenue:	$306	$581	$283
Per Capita Expenditures:	$242	$540	$267
Revenues over (under) Expenditures:	$14,179	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	558.11%	286.45%	165.93%
Ending Fund Balance for FY 08:	$295,365	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,349	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$295,365	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$261,000**	$385,902	$36,500
Per Capita Debt:	**$1,192**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,177,548**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,377**	$2,071	$745
Revenue Collected During FY 08:	**$79,810**	$206,165	$79,162
Expenditures During FY 08:	**$98,588**	$201,484	$88,676
Per Capita Revenue:	**$364**	$520	$198
Per Capita Expenditures:	**$450**	$519	$219
Operating Income (loss):	**-$18,778**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1175.37%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,158,770**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,291**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Salem Village

Unit Code: 075/065/32 **County:** PIKE

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $18,508

Equalized Assessed Valuation: $533,683

Population: 138

Employees:

Full Time:

Part Time: 10

Salaries Paid: $880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$69,235	$266,951	$169,639
Per Capita Beginning Fund Balance:	$502	$666	$444
Revenue Collected During FY 08:	$20,838	$254,229	$117,702
Expenditures During FY 08:	$30,124	$232,039	$106,311
Per Capita Revenue:	$151	$581	$283
Per Capita Expenditures:	$218	$540	$267
Revenues over (under) Expenditures:	-$9,286	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	199.01%	286.45%	165.93%
Ending Fund Balance for FY 08:	$59,949	$280,303	$171,795
Per Capita Ending Fund Balance:	$434	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$59,949	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Newark Village
Unit Code:	047/020/32
County:	KENDALL
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$963,275
Equalized Assessed Valuation:	$21,737,273
Population:	1,031
Employees:	
Full Time:	4
Part Time:	15
Salaries Paid:	$177,282

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$449,240	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$436	$548	$381
Revenue Collected During FY 08:	$439,442	$5,252,094	$2,318,995
Expenditures During FY 08:	$573,452	$5,218,323	$2,340,819
Per Capita Revenue:	$426	$721	$564
Per Capita Expenditures:	$556	$706	$556
Revenues over (under) Expenditures:	-$134,010	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	39.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	$225,048	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$218	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,299	$1,203,389	$223,442
Total Unrestricted Net Assets:	$160,749	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$685,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$664**	$1,174	$528
General Obligation Debt over EAV:	**3.15%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$794,886**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$771**	$1,329	$992
Revenue Collected During FY 08:	**$248,206**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$732,584**	$2,427,439	$1,076,743
Per Capita Revenue:	**$241**	$427	$282
Per Capita Expenditures:	**$711**	$403	$271
Operating Income (loss):	**-$484,378**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**101.31%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$742,156**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$720**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Newman City

Unit Code: 021/035/30 **County:** DOUGLAS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $403,150

Equalized Assessed Valuation: $6,027,760

Population: 956

Employees:

Full Time: 4

Part Time: 15

Salaries Paid: $124,945

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$102,978	$266,951	$169,639
Per Capita Beginning Fund Balance:	$108	$666	$444
Revenue Collected During FY 08:	$284,793	$254,229	$117,702
Expenditures During FY 08:	$238,959	$232,039	$106,311
Per Capita Revenue:	$298	$581	$283
Per Capita Expenditures:	$250	$540	$267
Revenues over (under) Expenditures:	$45,834	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	62.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$148,812	$280,303	$171,795
Per Capita Ending Fund Balance:	$156	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$45,791	$2,724	$
Total Unreserved Funds:	$103,021	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$220,676	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$231	$2,071	$745
Revenue Collected During FY 08:	$117,012	$206,165	$79,162
Expenditures During FY 08:	$133,401	$201,484	$88,676
Per Capita Revenue:	$122	$520	$198
Per Capita Expenditures:	$140	$519	$219
Operating Income (loss):	-$16,389	$4,680	$
Ratio of Retained Earnings to Expenditures:	153.14%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$204,287	$751,204	$341,980
Per Capita Ending Retained Earnings:	$214	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Newton City

Unit Code: 040/015/30 **County:** JASPER

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,789,350
Equalized Assessed Valuation:	$23,714,992
Population:	3,100
Employees:	
Full Time:	29
Part Time:	7
Salaries Paid:	$1,052,556

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,822,144	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$910	$548	$381
Revenue Collected During FY 08:	$1,806,048	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,745,801	$5,218,323	$2,340,819
Per Capita Revenue:	$583	$721	$564
Per Capita Expenditures:	$563	$706	$556
Revenues over (under) Expenditures:	$60,247	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	165.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,882,391	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$930	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,010,901	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,871,490	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,436,572**	$7,762,020	$1,837,009
Per Capita Debt:	**$786**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,630,796**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,429**	$1,329	$992
Revenue Collected During FY 08:	**$3,853,025**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,496,905**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,243**	$427	$282
Per Capita Expenditures:	**$1,128**	$403	$271
Operating Income (loss):	**$356,120**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**314.19%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,986,916**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,544**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Niantic Village

Unit Code: 055/050/32 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $263,166

Equalized Assessed Valuation: $5,861,398

Population: 738

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: $89,865

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$184,971	$266,951	$169,639
Per Capita Beginning Fund Balance:	$251	$666	$444
Revenue Collected During FY 08:	$251,172	$254,229	$117,702
Expenditures During FY 08:	$231,536	$232,039	$106,311
Per Capita Revenue:	$340	$581	$283
Per Capita Expenditures:	$314	$540	$267
Revenues over (under) Expenditures:	$19,636	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	88.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$204,607	$280,303	$171,795
Per Capita Ending Fund Balance:	$277	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,221	$37,131	$
Total Unrestricted Net Assets:	$110,887	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$314,298**	$385,902	$36,500
Per Capita Debt:	**$426**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$564,505**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$765**	$2,071	$745
Revenue Collected During FY 08:	**$153,050**	$206,165	$79,162
Expenditures During FY 08:	**$214,362**	$201,484	$88,676
Per Capita Revenue:	**$207**	$520	$198
Per Capita Expenditures:	**$290**	$519	$219
Operating Income (loss):	**-$61,312**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**234.74%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$503,193**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$682**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Niles Village

Unit Code: 016/375/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$67,686,029
Equalized Assessed Valuation:	$1,578,095,000
Population:	28,848
Employees:	
Full Time:	255
Part Time:	294
Salaries Paid:	$22,519,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$30,363,257	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$1,053	$420	$380
Revenue Collected During FY 08:	$47,400,148	$47,279,441	$36,812,097
Expenditures During FY 08:	$41,875,840	$46,868,184	$35,335,224
Per Capita Revenue:	$1,643	$910	$884
Per Capita Expenditures:	$1,452	$894	$899
Revenues over (under) Expenditures:	$5,524,308	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	77.38%	48.74%	43.68%
Ending Fund Balance for FY 08:	$32,404,501	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$1,123	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,409	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$30,163,886	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$37,165,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,288**	$1,334	$1,078
General Obligation Debt over EAV:	**2.36%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,158,430**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$560**	$1,214	$976
Revenue Collected During FY 08:	**$9,434,531**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,757,807**	$16,245,069	$9,219,236
Per Capita Revenue:	**$327**	$312	$227
Per Capita Expenditures:	**$269**	$294	$237
Operating Income (loss):	**$1,676,724**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**229.90%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$17,835,154**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$618**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nilwood Village

Unit Code: 056/085/32 **County:** Macoupin

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $223,970

Equalized Assessed Valuation: $962,096

Population: 284

Employees:

Full Time:

Part Time: 2

Salaries Paid: $27,817

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$199,303	$266,951	$169,639
Per Capita Beginning Fund Balance:	$702	$666	$444
Revenue Collected During FY 08:	$58,700	$254,229	$117,702
Expenditures During FY 08:	$52,452	$232,039	$106,311
Per Capita Revenue:	$207	$581	$283
Per Capita Expenditures:	$185	$540	$267
Revenues over (under) Expenditures:	$6,248	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	418.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	$219,663	$280,303	$171,795
Per Capita Ending Fund Balance:	$773	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,655	$37,131	$
Total Unrestricted Net Assets:	$209,008	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$93,000**	$385,902	$36,500
Per Capita Debt:	**$327**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$686,072**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,416**	$2,071	$745
Revenue Collected During FY 08:	**$205,198**	$206,165	$79,162
Expenditures During FY 08:	**$171,518**	$201,484	$88,676
Per Capita Revenue:	**$723**	$520	$198
Per Capita Expenditures:	**$604**	$519	$219
Operating Income (loss):	**$33,680**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**411.41%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$705,640**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,485**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Noble City

Unit Code: 080/020/30 **County:** RICHLAND

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$432,500
Equalized Assessed Valuation:	$2,372,202
Population:	746
Employees:	
Full Time:	3
Part Time:	15
Salaries Paid:	$89,730

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$289,274**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$388**	$666	$444
Revenue Collected During FY 08:	**$217,201**	$254,229	$117,702
Expenditures During FY 08:	**$177,136**	$232,039	$106,311
Per Capita Revenue:	**$291**	$581	$283
Per Capita Expenditures:	**$237**	$540	$267
Revenues over (under) Expenditures:	**$40,065**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**185.92%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$329,339**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$441**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$329,339**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$145,000**	$385,902	$36,500
Per Capita Debt:	**$194**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,111,802**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,831**	$2,071	$745
Revenue Collected During FY 08:	**$228,952**	$206,165	$79,162
Expenditures During FY 08:	**$219,209**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$294**	$519	$219
Operating Income (loss):	**$9,743**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**967.82%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,121,545**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,844**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nokomis City

Unit Code: 068/060/30 **County:** MONTGOME

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,757,451

Equalized Assessed Valuation: $12,189,771

Population: 2,389

Employees:

Full Time: 14

Part Time: 6

Salaries Paid: $528,164

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$544,328	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$228	$548	$381
Revenue Collected During FY 08:	$978,480	$5,252,094	$2,318,995
Expenditures During FY 08:	$795,931	$5,218,323	$2,340,819
Per Capita Revenue:	$410	$721	$564
Per Capita Expenditures:	$333	$706	$556
Revenues over (under) Expenditures:	$182,549	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	91.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$726,877	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$304	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$702,877	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$692,961**	$7,762,020	$1,837,009
Per Capita Debt:	**$290**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,851,589**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$775**	$1,329	$992
Revenue Collected During FY 08:	**$594,862**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$684,746**	$2,427,439	$1,076,743
Per Capita Revenue:	**$249**	$427	$282
Per Capita Expenditures:	**$287**	$403	$271
Operating Income (loss):	**-$89,884**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**257.28%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,761,705**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$737**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nora Village

Unit Code: 043/040/32 **County:** JO DAVIESS

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $69,580

Equalized Assessed Valuation: $984,535

Population: 135

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$44,136	$266,951	$169,639
Per Capita Beginning Fund Balance:	$327	$666	$444
Revenue Collected During FY 08:	$33,482	$254,229	$117,702
Expenditures During FY 08:	$23,623	$232,039	$106,311
Per Capita Revenue:	$248	$581	$283
Per Capita Expenditures:	$175	$540	$267
Revenues over (under) Expenditures:	$9,859	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	228.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	$53,995	$280,303	$171,795
Per Capita Ending Fund Balance:	$400	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$60,442	$2,724	$
Total Unreserved Funds:	$53,995	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Normal Town

Unit Code: 064/095/31 **County:** MCLEAN

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$94,183,575
Equalized Assessed Valuation:	$751,300,159
Population:	51,466
Employees:	
Full Time:	364
Part Time:	627
Salaries Paid:	$23,768,547

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$20,729,144	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$403	$420	$380
Revenue Collected During FY 08:	$48,063,955	$47,279,441	$36,812,097
Expenditures During FY 08:	$44,274,309	$46,868,184	$35,335,224
Per Capita Revenue:	$934	$910	$884
Per Capita Expenditures:	$860	$894	$899
Revenues over (under) Expenditures:	$3,789,646	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	49.60%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,960,469	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$427	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,953,172	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$14,302,870	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$73,861,933**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,435**	$1,334	$1,078
General Obligation Debt over EAV:	**8.59%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$24,427,679**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$475**	$1,214	$976
Revenue Collected During FY 08:	**$11,225,822**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,077,874**	$16,245,069	$9,219,236
Per Capita Revenue:	**$218**	$312	$227
Per Capita Expenditures:	**$176**	$294	$237
Operating Income (loss):	**$2,147,948**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**275.44%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$25,004,027**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$486**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Norridge Village

Unit Code: 016/380/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,104,956
Equalized Assessed Valuation:	$587,997,010
Population:	14,459
Employees:	
Full Time:	79
Part Time:	50
Salaries Paid:	$6,197,064

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,423,991	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$444	$548	$381
Revenue Collected During FY 08:	$12,800,602	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,128,536	$5,218,323	$2,340,819
Per Capita Revenue:	$885	$721	$564
Per Capita Expenditures:	$977	$706	$556
Revenues over (under) Expenditures:	-$1,327,934	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	36.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,096,057	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$352	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,096,057	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,268,949**	$7,762,020	$1,837,009
Per Capita Debt:	**$88**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,035,830**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$72**	$1,329	$992
Revenue Collected During FY 08:	**$1,871,357**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,439,694**	$2,427,439	$1,076,743
Per Capita Revenue:	**$129**	$427	$282
Per Capita Expenditures:	**$100**	$403	$271
Operating Income (loss):	**$431,663**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**69.67%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,003,014**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$69**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Norris Village

Unit Code: 029/085/32 **County:** FULTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $242,200

Equalized Assessed Valuation: $1,179,050

Population: 194

Employees:

Full Time:

Part Time: 10

Salaries Paid: $49,241

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$81,153	$266,951	$169,639
Per Capita Beginning Fund Balance:	$418	$666	$444
Revenue Collected During FY 08:	$72,060	$254,229	$117,702
Expenditures During FY 08:	$61,693	$232,039	$106,311
Per Capita Revenue:	$371	$581	$283
Per Capita Expenditures:	$318	$540	$267
Revenues over (under) Expenditures:	$10,367	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	148.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$91,520	$280,303	$171,795
Per Capita Ending Fund Balance:	$472	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,546	$37,131	$
Total Unrestricted Net Assets:	$88,974	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$380,664**	$385,902	$36,500
Per Capita Debt:	**$1,962**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,799,900**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$9,278**	$2,071	$745
Revenue Collected During FY 08:	**$216,911**	$206,165	$79,162
Expenditures During FY 08:	**$86,456**	$201,484	$88,676
Per Capita Revenue:	**$1,118**	$520	$198
Per Capita Expenditures:	**$446**	$519	$219
Operating Income (loss):	**$130,455**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**2232.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,930,355**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$9,950**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Norris City Village

Unit Code: 097/040/32 **County:** WHITE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,131,570
Equalized Assessed Valuation:	$4,604,567
Population:	1,341
Employees:	
Full Time:	9
Part Time:	2
Salaries Paid:	$290,272

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$843,157**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$629**	$548	$381
Revenue Collected During FY 08:	**$736,345**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$774,688**	$5,218,323	$2,340,819
Per Capita Revenue:	**$549**	$721	$564
Per Capita Expenditures:	**$578**	$706	$556
Revenues over (under) Expenditures:	**-$38,343**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**105.27%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$815,501**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$608**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$464,160**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$562,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$419**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,097,050**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,310**	$1,329	$992
Revenue Collected During FY 08:	**$1,246,276**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,087,648**	$2,427,439	$1,076,743
Per Capita Revenue:	**$929**	$427	$282
Per Capita Expenditures:	**$811**	$403	$271
Operating Income (loss):	**$158,628**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**312.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,394,957**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,532**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Aurora Village

Unit Code: 045/070/32 **County:** KANE

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,109,245
Equalized Assessed Valuation:	$534,669,242
Population:	15,893
Employees:	
Full Time:	52
Part Time:	13
Salaries Paid:	$3,570,598

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,848,406	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$494	$548	$381
Revenue Collected During FY 08:	$10,340,838	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,899,939	$5,218,323	$2,340,819
Per Capita Revenue:	$651	$721	$564
Per Capita Expenditures:	$560	$706	$556
Revenues over (under) Expenditures:	$1,440,899	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	87.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,778,379	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$489	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,886,652	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,311,477	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,565,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$602**	$1,174	$528
General Obligation Debt over EAV:	**0.95%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,504,673**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,038**	$1,329	$992
Revenue Collected During FY 08:	**$2,723,351**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,025,595**	$2,427,439	$1,076,743
Per Capita Revenue:	**$171**	$427	$282
Per Capita Expenditures:	**$127**	$403	$271
Operating Income (loss):	**$697,756**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**865.94%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,540,344**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,104**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Barrington Village

Unit Code: 049/135/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,399,000

Equalized Assessed Valuation: $324,305,259

Population: 3,200

Employees:

Full Time: 3

Part Time:

Salaries Paid: $88,742

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,238,056	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,324	$548	$381
Revenue Collected During FY 08:	$1,605,502	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,849,550	$5,218,323	$2,340,819
Per Capita Revenue:	$502	$721	$564
Per Capita Expenditures:	$578	$706	$556
Revenues over (under) Expenditures:	-$244,048	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	215.94%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,994,008	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,248	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$543,153	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,453,785	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: North Chicago City

Unit Code: 049/140/30 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$62,878,143
Equalized Assessed Valuation:	$287,461,533
Population:	35,918
Employees:	
Full Time:	173
Part Time:	39
Salaries Paid:	$10,488,191

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,761,461	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$133	$420	$380
Revenue Collected During FY 08:	$20,474,065	$47,279,441	$36,812,097
Expenditures During FY 08:	$19,347,374	$46,868,184	$35,335,224
Per Capita Revenue:	$570	$910	$884
Per Capita Expenditures:	$539	$894	$899
Revenues over (under) Expenditures:	$1,126,691	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	58.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	$11,327,203	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$315	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,147,606	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$8,469,003	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$36,254,326**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,009**	$1,334	$1,078
General Obligation Debt over EAV:	**10.81%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$17,102,466**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$476**	$1,214	$976
Revenue Collected During FY 08:	**$6,402,180**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$3,820,404**	$16,245,069	$9,219,236
Per Capita Revenue:	**$178**	$312	$227
Per Capita Expenditures:	**$106**	$294	$237
Operating Income (loss):	**$2,581,776**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**462.89%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$17,684,242**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$492**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North City Village

Unit Code: 028/035/32 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$352,062
Equalized Assessed Valuation:	$1,264,805
Population:	630
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$20,751

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$88,942	$266,951	$169,639
Per Capita Beginning Fund Balance:	$141	$666	$444
Revenue Collected During FY 08:	$346,535	$254,229	$117,702
Expenditures During FY 08:	$335,091	$232,039	$106,311
Per Capita Revenue:	$550	$581	$283
Per Capita Expenditures:	$532	$540	$267
Revenues over (under) Expenditures:	$11,444	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	29.96%	286.45%	165.93%
Ending Fund Balance for FY 08:	$100,386	$280,303	$171,795
Per Capita Ending Fund Balance:	$159	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,040	$37,131	$
Total Unrestricted Net Assets:	$74,346	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$379,000**	$385,902	$36,500
Per Capita Debt:	**$602**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,076,779**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,296**	$2,071	$745
Revenue Collected During FY 08:	**$190,629**	$206,165	$79,162
Expenditures During FY 08:	**$165,725**	$201,484	$88,676
Per Capita Revenue:	**$303**	$520	$198
Per Capita Expenditures:	**$263**	$519	$219
Operating Income (loss):	**$24,904**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1268.17%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,101,683**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,336**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North Henderson Village

Unit Code: 066/035/32 **County:** MERCER

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $243,070

Equalized Assessed Valuation: $841,495

Population: 186

Employees:

Full Time:

Part Time: 11

Salaries Paid: $7,190

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$154,484	$266,951	$169,639
Per Capita Beginning Fund Balance:	$831	$666	$444
Revenue Collected During FY 08:	$45,328	$254,229	$117,702
Expenditures During FY 08:	$50,498	$232,039	$106,311
Per Capita Revenue:	$244	$581	$283
Per Capita Expenditures:	$271	$540	$267
Revenues over (under) Expenditures:	-$5,170	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	295.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$149,314	$280,303	$171,795
Per Capita Ending Fund Balance:	$803	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$149,314	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$78,755	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$423	$2,071	$745
Revenue Collected During FY 08:	$15,995	$206,165	$79,162
Expenditures During FY 08:	$23,816	$201,484	$88,676
Per Capita Revenue:	$86	$520	$198
Per Capita Expenditures:	$128	$519	$219
Operating Income (loss):	-$7,821	$4,680	$
Ratio of Retained Earnings to Expenditures:	297.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$70,934	$751,204	$341,980
Per Capita Ending Retained Earnings:	$381	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Pekin Village

Unit Code: 090/065/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,766,200

Equalized Assessed Valuation: $20,314,446

Population: 1,574

Employees:

Full Time: 7

Part Time: 8

Salaries Paid: $330,946

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,356,415	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$862	$548	$381
Revenue Collected During FY 08:	$1,244,293	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,243,032	$5,218,323	$2,340,819
Per Capita Revenue:	$791	$721	$564
Per Capita Expenditures:	$790	$706	$556
Revenues over (under) Expenditures:	$1,261	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	109.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,357,676	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$863	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,392	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,300,960	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$257,888**	$7,762,020	$1,837,009
Per Capita Debt:	**$164**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,203,131**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,400**	$1,329	$992
Revenue Collected During FY 08:	**$430,608**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$382,385**	$2,427,439	$1,076,743
Per Capita Revenue:	**$274**	$427	$282
Per Capita Expenditures:	**$243**	$403	$271
Operating Income (loss):	**$48,223**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**588.77%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,251,354**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,430**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Riverside Village

Unit Code: 016/400/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$21,343,474
Equalized Assessed Valuation:	$322,708,962
Population:	6,688
Employees:	
Full Time:	74
Part Time:	76
Salaries Paid:	$6,483,246

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,584,827	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$237	$548	$381
Revenue Collected During FY 08:	$13,217,976	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,935,853	$5,218,323	$2,340,819
Per Capita Revenue:	$1,976	$721	$564
Per Capita Expenditures:	$1,934	$706	$556
Revenues over (under) Expenditures:	$282,123	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	19.40%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,509,124	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$375	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,150	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$3,217,263	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,682,905**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,149**	$1,174	$528
General Obligation Debt over EAV:	**0.43%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,653,799**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$397**	$1,329	$992
Revenue Collected During FY 08:	**$1,398,156**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,548,506**	$2,427,439	$1,076,743
Per Capita Revenue:	**$209**	$427	$282
Per Capita Expenditures:	**$232**	$403	$271
Operating Income (loss):	**-$150,350**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**203.34%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,148,782**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$471**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North Utica Village

Unit Code: 050/070/32 **County:** LASALLE

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $10,309,100

Equalized Assessed Valuation: $51,615,520

Population: 800

Employees:

Full Time: 2

Part Time: 25

Salaries Paid: $284,324

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$320,418	$266,951	$169,639
Per Capita Beginning Fund Balance:	$401	$666	$444
Revenue Collected During FY 08:	$1,853,425	$254,229	$117,702
Expenditures During FY 08:	$1,968,894	$232,039	$106,311
Per Capita Revenue:	$2,317	$581	$283
Per Capita Expenditures:	$2,461	$540	$267
Revenues over (under) Expenditures:	-$115,469	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	22.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$442,956	$280,303	$171,795
Per Capita Ending Fund Balance:	$554	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$153,837	$2,724	$
Total Unreserved Funds:	$289,119	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,216,736**	$385,902	$36,500
Per Capita Debt:	**$1,521**	$841	$106
General Obligation Debt over EAV:	**0.19%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$397,461**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$497**	$2,071	$745
Revenue Collected During FY 08:	**$424,890**	$206,165	$79,162
Expenditures During FY 08:	**$764,241**	$201,484	$88,676
Per Capita Revenue:	**$531**	$520	$198
Per Capita Expenditures:	**$955**	$519	$219
Operating Income (loss):	**-$339,351**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-100.23%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$765,984**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$957**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Northbrook Village

Unit Code: 016/385/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $80,528,148

Equalized Assessed Valuation: $2,883,612,107

Population: 34,419

Employees:

Full Time: 266

Part Time: 80

Salaries Paid: $22,888,962

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,336,198	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$562	$420	$380
Revenue Collected During FY 08:	$40,560,263	$47,279,441	$36,812,097
Expenditures During FY 08:	$38,756,328	$46,868,184	$35,335,224
Per Capita Revenue:	$1,178	$910	$884
Per Capita Expenditures:	$1,126	$894	$899
Revenues over (under) Expenditures:	$1,803,935	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	54.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,140,133	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$614	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$10,069,801	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$21,832,283	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$70,217,235**	$74,451,458	$47,444,580
Per Capita Debt:	**$2,040**	$1,334	$1,078
General Obligation Debt over EAV:	**2.44%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$37,200,938**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,081**	$1,214	$976
Revenue Collected During FY 08:	**$9,088,786**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,466,238**	$16,245,069	$9,219,236
Per Capita Revenue:	**$264**	$312	$227
Per Capita Expenditures:	**$275**	$294	$237
Operating Income (loss):	**-$377,452**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**389.00%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$36,823,486**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,070**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Northfield Village

Unit Code: 016/390/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,931,890
Equalized Assessed Valuation:	$536,589,859
Population:	5,726
Employees:	
Full Time:	55
Part Time:	59
Salaries Paid:	$5,717,951

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,857,266	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,023	$548	$381
Revenue Collected During FY 08:	$9,403,090	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,474,398	$5,218,323	$2,340,819
Per Capita Revenue:	$1,642	$721	$564
Per Capita Expenditures:	$1,480	$706	$556
Revenues over (under) Expenditures:	$928,692	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,445,258	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,126	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,307,945	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,725,611	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,235,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$914**	$1,174	$528
General Obligation Debt over EAV:	**0.98%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,321,462**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,326**	$1,329	$992
Revenue Collected During FY 08:	**$2,113,776**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,136,502**	$2,427,439	$1,076,743
Per Capita Revenue:	**$369**	$427	$282
Per Capita Expenditures:	**$373**	$403	$271
Operating Income (loss):	**-$22,726**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**619.97%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,245,736**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,313**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Northlake City

Unit Code: 016/395/30 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $30,441,858

Equalized Assessed Valuation: $380,209,483

Population: 11,462

Employees:

Full Time: 73

Part Time: 24

Salaries Paid: $4,118,016

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$319,445	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$28	$548	$381
Revenue Collected During FY 08:	$16,228,342	$5,252,094	$2,318,995
Expenditures During FY 08:	$19,597,170	$5,218,323	$2,340,819
Per Capita Revenue:	$1,416	$721	$564
Per Capita Expenditures:	$1,710	$706	$556
Revenues over (under) Expenditures:	-$3,368,828	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	12.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,394,860	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$209	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,295,433	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,933,758	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$58,859,222**	$7,762,020	$1,837,009
Per Capita Debt:	**$5,135**	$1,174	$528
General Obligation Debt over EAV:	**11.74%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,256,760**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$459**	$1,329	$992
Revenue Collected During FY 08:	**$4,684,999**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,787,949**	$2,427,439	$1,076,743
Per Capita Revenue:	**$409**	$427	$282
Per Capita Expenditures:	**$418**	$403	$271
Operating Income (loss):	**-$102,950**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**107.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,153,810**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$450**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Norwood Village

Unit Code: 072/060/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $172,000

Equalized Assessed Valuation: $3,889,260

Population: 473

Employees:

Full Time:

Part Time: 16

Salaries Paid: $19,202

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$188,038	$266,951	$169,639
Per Capita Beginning Fund Balance:	$398	$666	$444
Revenue Collected During FY 08:	$101,954	$254,229	$117,702
Expenditures During FY 08:	$82,469	$232,039	$106,311
Per Capita Revenue:	$216	$581	$283
Per Capita Expenditures:	$174	$540	$267
Revenues over (under) Expenditures:	$19,485	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	251.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$207,523	$280,303	$171,795
Per Capita Ending Fund Balance:	$439	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,319	$37,131	$
Total Unrestricted Net Assets:	$158,204	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oak Brook Village
Unit Code:	022/085/32
County:	DUPAGE
Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$46,768,730
Equalized Assessed Valuation:	$1,687,904
Population:	8,702
Employees:	
Full Time:	157
Part Time:	269
Salaries Paid:	$14,613,680

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,808,665	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,702	$548	$381
Revenue Collected During FY 08:	$20,774,830	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,571,692	$5,218,323	$2,340,819
Per Capita Revenue:	$2,387	$721	$564
Per Capita Expenditures:	$2,364	$706	$556
Revenues over (under) Expenditures:	$203,138	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	$15,011,803	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,725	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$22,730,737	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,867,625**	$7,762,020	$1,837,009
Per Capita Debt:	**$330**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$29,187,382**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,354**	$1,329	$992
Revenue Collected During FY 08:	**$8,151,340**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,737,337**	$2,427,439	$1,076,743
Per Capita Revenue:	**$937**	$427	$282
Per Capita Expenditures:	**$889**	$403	$271
Operating Income (loss):	**$414,003**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**382.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$29,601,385**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,402**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Oak Forest City

Unit Code: 016/405/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,590,019
Equalized Assessed Valuation:	$518,841,314
Population:	27,897
Employees:	
Full Time:	120
Part Time:	100
Salaries Paid:	$9,870,491

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,786,473	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$172	$420	$380
Revenue Collected During FY 08:	$16,663,143	$47,279,441	$36,812,097
Expenditures During FY 08:	$17,436,390	$46,868,184	$35,335,224
Per Capita Revenue:	$597	$910	$884
Per Capita Expenditures:	$625	$894	$899
Revenues over (under) Expenditures:	-$773,247	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	26.02%	48.74%	43.68%
Ending Fund Balance for FY 08:	$4,537,093	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$163	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,727,124	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$2,529,265	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,747,362**	$74,451,458	$47,444,580
Per Capita Debt:	**$636**	$1,334	$1,078
General Obligation Debt over EAV:	**2.99%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$17,400,845**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$624**	$1,214	$976
Revenue Collected During FY 08:	**$4,067,117**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,919,543**	$16,245,069	$9,219,236
Per Capita Revenue:	**$146**	$312	$227
Per Capita Expenditures:	**$176**	$294	$237
Operating Income (loss):	**-$852,426**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**425.20%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$20,917,754**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$750**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oak Grove Village

Unit Code: 081/055/32 **County:** ROCK ISLAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$90,000
Equalized Assessed Valuation:	$2,397,865
Population:	728
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$19,576

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$955,797**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$1,313**	$666	$444
Revenue Collected During FY 08:	**$193,540**	$254,229	$117,702
Expenditures During FY 08:	**$83,798**	$232,039	$106,311
Per Capita Revenue:	**$266**	$581	$283
Per Capita Expenditures:	**$115**	$540	$267
Revenues over (under) Expenditures:	**$109,742**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**1319.72%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$1,105,903**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$1,519**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$1,118,565**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Oak Lawn Village

Unit Code: 016/410/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$101,487,331
Equalized Assessed Valuation:	$1,279,727,634
Population:	55,245
Employees:	
Full Time:	362
Part Time:	97
Salaries Paid:	$27,241,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,685,277	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$248	$420	$380
Revenue Collected During FY 08:	$46,221,548	$47,279,441	$36,812,097
Expenditures During FY 08:	$49,879,872	$46,868,184	$35,335,224
Per Capita Revenue:	$837	$910	$884
Per Capita Expenditures:	$903	$894	$899
Revenues over (under) Expenditures:	-$3,658,324	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	16.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	$8,401,080	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$152	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$544,935	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$9,656,880	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$57,450,520**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,040**	$1,334	$1,078
General Obligation Debt over EAV:	**3.62%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$44,826,810**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$811**	$1,214	$976
Revenue Collected During FY 08:	**$34,016,964**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$31,165,510**	$16,245,069	$9,219,236
Per Capita Revenue:	**$616**	$312	$227
Per Capita Expenditures:	**$564**	$294	$237
Operating Income (loss):	**$2,851,454**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**151.48%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$47,209,706**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$855**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakbrook Terrace City
Unit Code:	022/090/30
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,841,786
Equalized Assessed Valuation:	$328,376,710
Population:	2,408
Employees:	
Full Time:	41
Part Time:	19
Salaries Paid:	$2,937,876

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,734,818	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,551	$548	$381
Revenue Collected During FY 08:	$6,924,530	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,475,318	$5,218,323	$2,340,819
Per Capita Revenue:	$2,876	$721	$564
Per Capita Expenditures:	$2,689	$706	$556
Revenues over (under) Expenditures:	$449,212	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	55.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,584,030	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,488	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$8,286,605	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,759,048**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,976**	$1,174	$528
General Obligation Debt over EAV:	**1.42%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,932,998**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,049**	$1,329	$992
Revenue Collected During FY 08:	**$1,322,798**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,064,488**	$2,427,439	$1,076,743
Per Capita Revenue:	**$549**	$427	$282
Per Capita Expenditures:	**$442**	$403	$271
Operating Income (loss):	**$258,310**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**487.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,191,308**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,156**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakdale Village

Unit Code: 095/043/32 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $106,800

Equalized Assessed Valuation: $1,883,577

Population: 213

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$76,473	$266,951	$169,639
Per Capita Beginning Fund Balance:	$359	$666	$444
Revenue Collected During FY 08:	$57,777	$254,229	$117,702
Expenditures During FY 08:	$26,294	$232,039	$106,311
Per Capita Revenue:	$271	$581	$283
Per Capita Expenditures:	$123	$540	$267
Revenues over (under) Expenditures:	$31,483	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	410.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	$107,956	$280,303	$171,795
Per Capita Ending Fund Balance:	$507	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$102,584	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakford Village

Unit Code: 065/020/32 **County:** MENARD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $188,375

Equalized Assessed Valuation: $1,756,347

Population: 309

Employees:

Full Time:

Part Time: 11

Salaries Paid: $15,374

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$166,890	$266,951	$169,639
Per Capita Beginning Fund Balance:	$540	$666	$444
Revenue Collected During FY 08:	$61,003	$254,229	$117,702
Expenditures During FY 08:	$45,798	$232,039	$106,311
Per Capita Revenue:	$197	$581	$283
Per Capita Expenditures:	$148	$540	$267
Revenues over (under) Expenditures:	$15,205	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	397.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$182,095	$280,303	$171,795
Per Capita Ending Fund Balance:	$589	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$182,095	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$338,000**	$385,902	$36,500
Per Capita Debt:	**$1,094**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$554,423**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,794**	$2,071	$745
Revenue Collected During FY 08:	**$86,220**	$206,165	$79,162
Expenditures During FY 08:	**$87,088**	$201,484	$88,676
Per Capita Revenue:	**$279**	$520	$198
Per Capita Expenditures:	**$282**	$519	$219
Operating Income (loss):	**-$868**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**635.63%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$553,555**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,791**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oakland City

Unit Code: 015/035/30 **County:** COLES

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $903,050

Equalized Assessed Valuation: $6,889,566

Population: 996

Employees:

Full Time: 3

Part Time: 5

Salaries Paid: $180,355

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$518,185	$266,951	$169,639
Per Capita Beginning Fund Balance:	$520	$666	$444
Revenue Collected During FY 08:	$351,912	$254,229	$117,702
Expenditures During FY 08:	$257,480	$232,039	$106,311
Per Capita Revenue:	$353	$581	$283
Per Capita Expenditures:	$259	$540	$267
Revenues over (under) Expenditures:	$94,432	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	237.93%	286.45%	165.93%
Ending Fund Balance for FY 08:	$612,617	$280,303	$171,795
Per Capita Ending Fund Balance:	$615	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$157,635	$37,131	$
Total Unrestricted Net Assets:	$442,249	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$385,000**	$385,902	$36,500
Per Capita Debt:	**$387**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,120,164**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,125**	$2,071	$745
Revenue Collected During FY 08:	**$380,867**	$206,165	$79,162
Expenditures During FY 08:	**$441,168**	$201,484	$88,676
Per Capita Revenue:	**$382**	$520	$198
Per Capita Expenditures:	**$443**	$519	$219
Operating Income (loss):	**-$60,301**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**240.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,059,863**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,064**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oakwood Village

Unit Code: 092/070/32 **County:** VERMILION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,100,805
Equalized Assessed Valuation:	$12,145,682
Population:	1,533
Employees:	
Full Time:	6
Part Time:	32
Salaries Paid:	$323,815

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$857,806	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$560	$548	$381
Revenue Collected During FY 08:	$690,390	$5,252,094	$2,318,995
Expenditures During FY 08:	$708,852	$5,218,323	$2,340,819
Per Capita Revenue:	$450	$721	$564
Per Capita Expenditures:	$462	$706	$556
Revenues over (under) Expenditures:	-$18,462	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	131.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	$934,266	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$609	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$303,098	$1,203,389	$223,442
Total Unrestricted Net Assets:	$631,168	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$465,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$303**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,098,776**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$717**	$1,329	$992
Revenue Collected During FY 08:	**$338,286**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$225,137**	$2,427,439	$1,076,743
Per Capita Revenue:	**$221**	$427	$282
Per Capita Expenditures:	**$147**	$403	$271
Operating Income (loss):	**$113,149**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**496.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,117,003**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$729**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Hills Village
Unit Code:	063/090/32
County:	MCHENRY
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,676,926
Equalized Assessed Valuation:	$71,019,987
Population:	2,371
Employees:	
Full Time:	
Part Time:	22
Salaries Paid:	$280,866

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$352,476	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$149	$548	$381
Revenue Collected During FY 08:	$801,712	$5,252,094	$2,318,995
Expenditures During FY 08:	$662,400	$5,218,323	$2,340,819
Per Capita Revenue:	$338	$721	$564
Per Capita Expenditures:	$279	$706	$556
Revenues over (under) Expenditures:	$139,312	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	$491,788	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$207	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$491,788	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$363,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$153**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oblong Village

Unit Code: 017/020/32 **County:** CRAWFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,345,312
Equalized Assessed Valuation:	$8,313,515
Population:	1,580
Employees:	
Full Time:	6
Part Time:	10
Salaries Paid:	$311,635

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$669,937	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$424	$548	$381
Revenue Collected During FY 08:	$571,280	$5,252,094	$2,318,995
Expenditures During FY 08:	$416,893	$5,218,323	$2,340,819
Per Capita Revenue:	$362	$721	$564
Per Capita Expenditures:	$264	$706	$556
Revenues over (under) Expenditures:	$154,387	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	199.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	$831,849	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$526	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$273,335	$1,203,389	$223,442
Total Unrestricted Net Assets:	$558,514	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$711,750**	$7,762,020	$1,837,009
Per Capita Debt:	**$450**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,027,129**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,283**	$1,329	$992
Revenue Collected During FY 08:	**$555,801**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$596,002**	$2,427,439	$1,076,743
Per Capita Revenue:	**$352**	$427	$282
Per Capita Expenditures:	**$377**	$403	$271
Operating Income (loss):	**-$40,201**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**333.38%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,986,928**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,258**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oconee Village

Unit Code: 086/030/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $50,600

Equalized Assessed Valuation: $999,704

Population: 203

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$106,121	$266,951	$169,639
Per Capita Beginning Fund Balance:	$523	$666	$444
Revenue Collected During FY 08:	$44,399	$254,229	$117,702
Expenditures During FY 08:	$43,205	$232,039	$106,311
Per Capita Revenue:	$219	$581	$283
Per Capita Expenditures:	$213	$540	$267
Revenues over (under) Expenditures:	$1,194	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	248.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$107,315	$280,303	$171,795
Per Capita Ending Fund Balance:	$529	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$10,286	$2,724	$
Total Unreserved Funds:	$95,835	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$47,878	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$236	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$47,878	$751,204	$341,980
Per Capita Ending Retained Earnings:	$236	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Odell Village

Unit Code: 053/060/32 **County:** LIVINGSTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$677,600
Equalized Assessed Valuation:	$12,075,068
Population:	1,000
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$130,716

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$399,935	$266,951	$169,639
Per Capita Beginning Fund Balance:	$400	$666	$444
Revenue Collected During FY 08:	$423,880	$254,229	$117,702
Expenditures During FY 08:	$397,498	$232,039	$106,311
Per Capita Revenue:	$424	$581	$283
Per Capita Expenditures:	$397	$540	$267
Revenues over (under) Expenditures:	$26,382	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	107.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$426,317	$280,303	$171,795
Per Capita Ending Fund Balance:	$426	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$426,317	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,233,147	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,233	$2,071	$745
Revenue Collected During FY 08:	$188,682	$206,165	$79,162
Expenditures During FY 08:	$235,215	$201,484	$88,676
Per Capita Revenue:	$189	$520	$198
Per Capita Expenditures:	$235	$519	$219
Operating Income (loss):	-$46,533	$4,680	$
Ratio of Retained Earnings to Expenditures:	929.62%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$2,186,614	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,187	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Odin Village

Unit Code: 058/045/32 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,036,000
Equalized Assessed Valuation:	$6,397,040
Population:	1,200
Employees:	
Full Time:	5
Part Time:	5
Salaries Paid:	$193,665

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,504	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$6	$548	$381
Revenue Collected During FY 08:	$284,338	$5,252,094	$2,318,995
Expenditures During FY 08:	$309,150	$5,218,323	$2,340,819
Per Capita Revenue:	$237	$721	$564
Per Capita Expenditures:	$258	$706	$556
Revenues over (under) Expenditures:	-$24,812	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-0.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$2,808	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$2	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,997	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$65,805	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$769,337**	$7,762,020	$1,837,009
Per Capita Debt:	**$641**	$1,174	$528
General Obligation Debt over EAV:	**11.72%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$241,706**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$201**	$1,329	$992
Revenue Collected During FY 08:	**$563,794**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$622,797**	$2,427,439	$1,076,743
Per Capita Revenue:	**$470**	$427	$282
Per Capita Expenditures:	**$519**	$403	$271
Operating Income (loss):	**-$59,003**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**29.34%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$182,703**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$152**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: O'Fallon City

Unit Code: 088/110/30 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$58,731,873
Equalized Assessed Valuation:	$606,824,865
Population:	25,791
Employees:	
Full Time:	154
Part Time:	101
Salaries Paid:	$9,018,573

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,243,902	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$552	$420	$380
Revenue Collected During FY 08:	$21,071,757	$47,279,441	$36,812,097
Expenditures During FY 08:	$16,181,289	$46,868,184	$35,335,224
Per Capita Revenue:	$817	$910	$884
Per Capita Expenditures:	$627	$894	$899
Revenues over (under) Expenditures:	$4,890,468	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	89.50%	48.74%	43.68%
Ending Fund Balance for FY 08:	$14,481,540	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$561	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$24,190,000	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$47,444,580**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,840**	$1,334	$1,078
General Obligation Debt over EAV:	**6.45%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$28,661,442**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,111**	$1,214	$976
Revenue Collected During FY 08:	**$12,790,895**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,674,599**	$16,245,069	$9,219,236
Per Capita Revenue:	**$496**	$312	$227
Per Capita Expenditures:	**$453**	$294	$237
Operating Income (loss):	**$1,116,296**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**257.92%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$30,111,663**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,168**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ogden Village

Unit Code: 010/065/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$605,241
Equalized Assessed Valuation:	$9,682,190
Population:	743
Employees:	
Full Time:	2
Part Time:	20
Salaries Paid:	$123,515

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$205,279	$266,951	$169,639
Per Capita Beginning Fund Balance:	$276	$666	$444
Revenue Collected During FY 08:	$248,573	$254,229	$117,702
Expenditures During FY 08:	$283,019	$232,039	$106,311
Per Capita Revenue:	$335	$581	$283
Per Capita Expenditures:	$381	$540	$267
Revenues over (under) Expenditures:	-$34,446	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	63.09%	286.45%	165.93%
Ending Fund Balance for FY 08:	$178,569	$280,303	$171,795
Per Capita Ending Fund Balance:	$240	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,791	$37,131	$
Total Unrestricted Net Assets:	$155,537	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,022**	$385,902	$36,500
Per Capita Debt:	**$13**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$458,822**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$618**	$2,071	$745
Revenue Collected During FY 08:	**$77,084**	$206,165	$79,162
Expenditures During FY 08:	**$158,624**	$201,484	$88,676
Per Capita Revenue:	**$104**	$520	$198
Per Capita Expenditures:	**$213**	$519	$219
Operating Income (loss):	**-$81,540**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**232.97%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$369,546**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$497**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oglesby City

Unit Code: 050/075/30 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$16,077,750
Equalized Assessed Valuation:	$55,730,374
Population:	4,381
Employees:	
Full Time:	28
Part Time:	79
Salaries Paid:	$1,736,065

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$217,289	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$50	$548	$381
Revenue Collected During FY 08:	$4,678,035	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,454,885	$5,218,323	$2,340,819
Per Capita Revenue:	$1,068	$721	$564
Per Capita Expenditures:	$1,017	$706	$556
Revenues over (under) Expenditures:	$223,150	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	8.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	$376,567	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$86	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$379,445	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,239,968**	$7,762,020	$1,837,009
Per Capita Debt:	**$283**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$42,364**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$10**	$1,329	$992
Revenue Collected During FY 08:	**$6,908,588**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,866,510**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,577**	$427	$282
Per Capita Expenditures:	**$1,567**	$403	$271
Operating Income (loss):	**$42,078**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-2.73%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$187,187**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$43**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ohio Village

Unit Code: 006/085/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,627,167

Equalized Assessed Valuation: $2,612,423

Population: 540

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: $54,162

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$182,775	$266,951	$169,639
Per Capita Beginning Fund Balance:	$338	$666	$444
Revenue Collected During FY 08:	$362,413	$254,229	$117,702
Expenditures During FY 08:	$332,879	$232,039	$106,311
Per Capita Revenue:	$671	$581	$283
Per Capita Expenditures:	$616	$540	$267
Revenues over (under) Expenditures:	$29,534	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	63.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$212,309	$280,303	$171,795
Per Capita Ending Fund Balance:	$393	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,205	$37,131	$
Total Unrestricted Net Assets:	$127,104	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$244,650**	$385,902	$36,500
Per Capita Debt:	**$453**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$554,203**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,026**	$2,071	$745
Revenue Collected During FY 08:	**$82,642**	$206,165	$79,162
Expenditures During FY 08:	**$98,909**	$201,484	$88,676
Per Capita Revenue:	**$153**	$520	$198
Per Capita Expenditures:	**$183**	$519	$219
Operating Income (loss):	**-$16,267**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**543.87%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$537,936**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$996**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ohlman Village

Unit Code: 068/065/32 **County:** MONTGOME

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $61,872

Equalized Assessed Valuation: $671,823

Population: 177

Employees:

Full Time:

Part Time: 8

Salaries Paid: $5,080

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$90,673	$266,951	$169,639
Per Capita Beginning Fund Balance:	$512	$666	$444
Revenue Collected During FY 08:	$29,167	$254,229	$117,702
Expenditures During FY 08:	$21,048	$232,039	$106,311
Per Capita Revenue:	$165	$581	$283
Per Capita Expenditures:	$119	$540	$267
Revenues over (under) Expenditures:	$8,119	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	485.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	$102,277	$280,303	$171,795
Per Capita Ending Fund Balance:	$578	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$102,277	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$238,000**	$385,902	$36,500
Per Capita Debt:	**$1,345**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$666,969**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,768**	$2,071	$745
Revenue Collected During FY 08:	**$19,806**	$206,165	$79,162
Expenditures During FY 08:	**$49,366**	$201,484	$88,676
Per Capita Revenue:	**$112**	$520	$198
Per Capita Expenditures:	**$279**	$519	$219
Operating Income (loss):	**-$29,560**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1284.13%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$633,924**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,581**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Okawville Village

Unit Code: 095/045/32 **County:** WASHINGTO

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,148,575
Equalized Assessed Valuation:	$18,998,904
Population:	1,372
Employees:	
Full Time:	10
Part Time:	30
Salaries Paid:	$441,370

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$335,284	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$244	$548	$381
Revenue Collected During FY 08:	$744,569	$5,252,094	$2,318,995
Expenditures During FY 08:	$620,744	$5,218,323	$2,340,819
Per Capita Revenue:	$543	$721	$564
Per Capita Expenditures:	$452	$706	$556
Revenues over (under) Expenditures:	$123,825	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$459,109	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$335	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$453,126	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$744,479**	$7,762,020	$1,837,009
Per Capita Debt:	**$543**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$914,081**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$666**	$1,329	$992
Revenue Collected During FY 08:	**$907,240**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,090,072**	$2,427,439	$1,076,743
Per Capita Revenue:	**$661**	$427	$282
Per Capita Expenditures:	**$795**	$403	$271
Operating Income (loss):	**-$182,832**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**67.08%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$731,249**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$533**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Mill Creek Village

Unit Code: 049/145/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$121,392
Equalized Assessed Valuation:	$9,077,897
Population:	300
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$12,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$307,674	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,026	$666	$444
Revenue Collected During FY 08:	$120,472	$254,229	$117,702
Expenditures During FY 08:	$82,376	$232,039	$106,311
Per Capita Revenue:	$402	$581	$283
Per Capita Expenditures:	$275	$540	$267
Revenues over (under) Expenditures:	$38,096	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	419.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$345,770	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,153	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$64,978	$2,724	$
Total Unreserved Funds:	$280,792	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Shawneetown Village

Unit Code: 030/025/32 **County:** GALLATIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$95,060
Equalized Assessed Valuation:	$1,716,250
Population:	268
Employees:	
Full Time:	3
Part Time:	1
Salaries Paid:	$74,886

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$79,447	$266,951	$169,639
Per Capita Beginning Fund Balance:	$296	$666	$444
Revenue Collected During FY 08:	$176,734	$254,229	$117,702
Expenditures During FY 08:	$189,350	$232,039	$106,311
Per Capita Revenue:	$659	$581	$283
Per Capita Expenditures:	$707	$540	$267
Revenues over (under) Expenditures:	-$12,616	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	42.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	$80,092	$280,303	$171,795
Per Capita Ending Fund Balance:	$299	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$80,092	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,567**	$385,902	$36,500
Per Capita Debt:	**$28**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,883**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$52**	$2,071	$745
Revenue Collected During FY 08:	**$25,855**	$206,165	$79,162
Expenditures During FY 08:	**$34,523**	$201,484	$88,676
Per Capita Revenue:	**$96**	$520	$198
Per Capita Expenditures:	**$129**	$519	$219
Operating Income (loss):	**-$8,668**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**19.96%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$6,890**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$26**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Olmsted Village

Unit Code: 077/035/32 **County:** PULASKI

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $547,000

Equalized Assessed Valuation: $1,013,625

Population: 267

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $70,965

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$73,909	$266,951	$169,639
Per Capita Beginning Fund Balance:	$277	$666	$444
Revenue Collected During FY 08:	$209,729	$254,229	$117,702
Expenditures During FY 08:	$217,994	$232,039	$106,311
Per Capita Revenue:	$786	$581	$283
Per Capita Expenditures:	$816	$540	$267
Revenues over (under) Expenditures:	-$8,265	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	30.11%	286.45%	165.93%
Ending Fund Balance for FY 08:	$65,644	$280,303	$171,795
Per Capita Ending Fund Balance:	$246	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$65,644	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$287,892**	$385,902	$36,500
Per Capita Debt:	**$1,078**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,339,052**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,015**	$2,071	$745
Revenue Collected During FY 08:	**$129,045**	$206,165	$79,162
Expenditures During FY 08:	**$161,692**	$201,484	$88,676
Per Capita Revenue:	**$483**	$520	$198
Per Capita Expenditures:	**$606**	$519	$219
Operating Income (loss):	**-$32,647**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**807.96%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,306,405**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,893**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Olney City

Unit Code: 080/025/30 **County:** RICHLAND

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,323,055
Equalized Assessed Valuation:	$94,579,211
Population:	8,426
Employees:	
Full Time:	72
Part Time:	98
Salaries Paid:	$2,947,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,587,713	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$663	$548	$381
Revenue Collected During FY 08:	$5,516,555	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,830,778	$5,218,323	$2,340,819
Per Capita Revenue:	$655	$721	$564
Per Capita Expenditures:	$573	$706	$556
Revenues over (under) Expenditures:	$685,777	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.16%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,094,526	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$723	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,276,610	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,817,919	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,688,411**	$7,762,020	$1,837,009
Per Capita Debt:	**$200**	$1,174	$528
General Obligation Debt over EAV:	**0.51%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,278,454**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,220**	$1,329	$992
Revenue Collected During FY 08:	**$2,287,168**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,370,404**	$2,427,439	$1,076,743
Per Capita Revenue:	**$271**	$427	$282
Per Capita Expenditures:	**$281**	$403	$271
Operating Income (loss):	**-$83,236**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**437.45%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,369,404**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,231**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Olympia Fields Village

Unit Code: 016/420/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,442,048
Equalized Assessed Valuation:	$180,969,790
Population:	4,800
Employees:	
Full Time:	45
Part Time:	
Salaries Paid:	$2,340,659

Blended Component Units

Number Submitted = 1

Police Pension Board

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,202,603	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$459	$548	$381
Revenue Collected During FY 08:	$4,534,468	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,681,770	$5,218,323	$2,340,819
Per Capita Revenue:	$945	$721	$564
Per Capita Expenditures:	$975	$706	$556
Revenues over (under) Expenditures:	-$147,302	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	43.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,036,779	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$424	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$881,271	$1,203,389	$223,442
Total Unrestricted Net Assets:	$629,863	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,244,825**	$7,762,020	$1,837,009
Per Capita Debt:	**$884**	$1,174	$528
General Obligation Debt over EAV:	**0.91%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,128,397**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,277**	$1,329	$992
Revenue Collected During FY 08:	**$1,810,556**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,885,050**	$2,427,439	$1,076,743
Per Capita Revenue:	**$377**	$427	$282
Per Capita Expenditures:	**$393**	$403	$271
Operating Income (loss):	**-$74,494**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**321.15%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,053,903**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,261**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Omaha Village

Unit Code: 030/030/32 **County:** GALLATIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$249,950
Equalized Assessed Valuation:	$775,984
Population:	275
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$38,905

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$414,205	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,506	$666	$444
Revenue Collected During FY 08:	$96,461	$254,229	$117,702
Expenditures During FY 08:	$118,214	$232,039	$106,311
Per Capita Revenue:	$351	$581	$283
Per Capita Expenditures:	$430	$540	$267
Revenues over (under) Expenditures:	-$21,753	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	347.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$411,192	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,495	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$279,672	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$524,352	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,907	$2,071	$745
Revenue Collected During FY 08:	$52,451	$206,165	$79,162
Expenditures During FY 08:	$66,423	$201,484	$88,676
Per Capita Revenue:	$191	$520	$198
Per Capita Expenditures:	$242	$519	$219
Operating Income (loss):	-$13,972	$4,680	$
Ratio of Retained Earnings to Expenditures:	768.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$510,350	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,856	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Onarga Village

Unit Code: 038/085/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,683,751
Equalized Assessed Valuation:	$10,299,950
Population:	1,438
Employees:	
Full Time:	4
Part Time:	43
Salaries Paid:	$232,417

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$586,053	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$408	$548	$381
Revenue Collected During FY 08:	$676,117	$5,252,094	$2,318,995
Expenditures During FY 08:	$677,838	$5,218,323	$2,340,819
Per Capita Revenue:	$470	$721	$564
Per Capita Expenditures:	$471	$706	$556
Revenues over (under) Expenditures:	-$1,721	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	97.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$662,332	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$461	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$402	$1,203,389	$223,442
Total Unrestricted Net Assets:	$627,492	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$169,034**	$7,762,020	$1,837,009
Per Capita Debt:	**$118**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,063,006**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$739**	$1,329	$992
Revenue Collected During FY 08:	**$215,745**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$117,882**	$2,427,439	$1,076,743
Per Capita Revenue:	**$150**	$427	$282
Per Capita Expenditures:	**$82**	$403	$271
Operating Income (loss):	**$97,863**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**984.77%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,160,869**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$807**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Oneida City

Unit Code: 048/045/30 **County:** KNOX

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$657,700
Equalized Assessed Valuation:	$5,720,834
Population:	752
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$21,090

Blended Component Units

Number Submitted = 2

Friends of the Greig Memorial Library and Oneid
Greig Memorial Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$335,630	$266,951	$169,639
Per Capita Beginning Fund Balance:	$446	$666	$444
Revenue Collected During FY 08:	$227,254	$254,229	$117,702
Expenditures During FY 08:	$200,154	$232,039	$106,311
Per Capita Revenue:	$302	$581	$283
Per Capita Expenditures:	$266	$540	$267
Revenues over (under) Expenditures:	$27,100	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	104.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$208,655	$280,303	$171,795
Per Capita Ending Fund Balance:	$277	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$69,191	$37,131	$
Total Unrestricted Net Assets:	$204,170	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$857,607**	$385,902	$36,500
Per Capita Debt:	**$1,140**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$380,739**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$506**	$2,071	$745
Revenue Collected During FY 08:	**$156,442**	$206,165	$79,162
Expenditures During FY 08:	**$171,770**	$201,484	$88,676
Per Capita Revenue:	**$208**	$520	$198
Per Capita Expenditures:	**$228**	$519	$219
Operating Income (loss):	**-$15,328**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**246.50%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$423,411**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$563**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oquawka Village

Unit Code: 036/035/32 **County:** HENDERSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,152,500
Equalized Assessed Valuation:	$9,959,624
Population:	1,539
Employees:	
Full Time:	2
Part Time:	24
Salaries Paid:	$129,331

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$555,166	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$361	$548	$381
Revenue Collected During FY 08:	$426,474	$5,252,094	$2,318,995
Expenditures During FY 08:	$480,487	$5,218,323	$2,340,819
Per Capita Revenue:	$277	$721	$564
Per Capita Expenditures:	$312	$706	$556
Revenues over (under) Expenditures:	-$54,013	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	120.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$580,521	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$377	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,153	$1,203,389	$223,442
Total Unrestricted Net Assets:	$564,368	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$131,930**	$7,762,020	$1,837,009
Per Capita Debt:	**$86**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$564,705**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$367**	$1,329	$992
Revenue Collected During FY 08:	**$129,588**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$106,828**	$2,427,439	$1,076,743
Per Capita Revenue:	**$84**	$427	$282
Per Capita Expenditures:	**$69**	$403	$271
Operating Income (loss):	**$22,760**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**549.92%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$587,465**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$382**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Orangeville Village

Unit Code: 089/040/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,085,066

Equalized Assessed Valuation: $3,455,264

Population: 800

Employees:

Full Time: 1

Part Time: 16

Salaries Paid: $87,533

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$461,229	$266,951	$169,639
Per Capita Beginning Fund Balance:	$577	$666	$444
Revenue Collected During FY 08:	$343,585	$254,229	$117,702
Expenditures During FY 08:	$321,474	$232,039	$106,311
Per Capita Revenue:	$429	$581	$283
Per Capita Expenditures:	$402	$540	$267
Revenues over (under) Expenditures:	$22,111	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	145.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$467,045	$280,303	$171,795
Per Capita Ending Fund Balance:	$584	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$116,051	$37,131	$
Total Unrestricted Net Assets:	$440,600	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,737,796**	$385,902	$36,500
Per Capita Debt:	**$2,172**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,258,282**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,573**	$2,071	$745
Revenue Collected During FY 08:	**$174,016**	$206,165	$79,162
Expenditures During FY 08:	**$279,993**	$201,484	$88,676
Per Capita Revenue:	**$218**	$520	$198
Per Capita Expenditures:	**$350**	$519	$219
Operating Income (loss):	**-$105,977**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**440.46%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,233,266**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,542**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oregon City

Unit Code: 071/045/30 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,848,410
Equalized Assessed Valuation:	$54,004,757
Population:	4,173
Employees:	
Full Time:	28
Part Time:	18
Salaries Paid:	$906,184

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,019,256	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$484	$548	$381
Revenue Collected During FY 08:	$2,181,669	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,376,544	$5,218,323	$2,340,819
Per Capita Revenue:	$523	$721	$564
Per Capita Expenditures:	$570	$706	$556
Revenues over (under) Expenditures:	-$194,875	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,912,400	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$458	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,516,002	$1,203,389	$223,442
Total Unrestricted Net Assets:	$396,437	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,677,093**	$7,762,020	$1,837,009
Per Capita Debt:	**$881**	$1,174	$528
General Obligation Debt over EAV:	**6.66%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$3,196,690**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$766**	$1,329	$992
Revenue Collected During FY 08:	**$915,769**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$849,727**	$2,427,439	$1,076,743
Per Capita Revenue:	**$219**	$427	$282
Per Capita Expenditures:	**$204**	$403	$271
Operating Income (loss):	**$66,042**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-368.43%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$3,130,648**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$750**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Orient City

Unit Code: 028/040/30 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$278,865
Equalized Assessed Valuation:	$620,720
Population:	307
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$40,962

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$54,993	$266,951	$169,639
Per Capita Beginning Fund Balance:	$179	$666	$444
Revenue Collected During FY 08:	$81,435	$254,229	$117,702
Expenditures During FY 08:	$99,942	$232,039	$106,311
Per Capita Revenue:	$265	$581	$283
Per Capita Expenditures:	$326	$540	$267
Revenues over (under) Expenditures:	-$18,507	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	36.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	$36,486	$280,303	$171,795
Per Capita Ending Fund Balance:	$119	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$12,351	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$243,025**	$385,902	$36,500
Per Capita Debt:	**$792**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$148,589**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$484**	$2,071	$745
Revenue Collected During FY 08:	**$95,835**	$206,165	$79,162
Expenditures During FY 08:	**$107,238**	$201,484	$88,676
Per Capita Revenue:	**$312**	$520	$198
Per Capita Expenditures:	**$349**	$519	$219
Operating Income (loss):	**-$11,403**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-149.19%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$159,992**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$521**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Orion Village

Unit Code: 037/075/32 **County:** HENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,436,900
Equalized Assessed Valuation:	$27,094,363
Population:	1,711
Employees:	
Full Time:	4
Part Time:	5
Salaries Paid:	$247,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$523,576	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$306	$548	$381
Revenue Collected During FY 08:	$734,690	$5,252,094	$2,318,995
Expenditures During FY 08:	$754,366	$5,218,323	$2,340,819
Per Capita Revenue:	$429	$721	$564
Per Capita Expenditures:	$441	$706	$556
Revenues over (under) Expenditures:	-$19,676	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	62.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	$470,060	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$275	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$178,193	$1,203,389	$223,442
Total Unrestricted Net Assets:	$318,465	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,921,497**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,292**	$1,174	$528
General Obligation Debt over EAV:	**2.72%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,667,339**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,559**	$1,329	$992
Revenue Collected During FY 08:	**$676,394**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$528,568**	$2,427,439	$1,076,743
Per Capita Revenue:	**$395**	$427	$282
Per Capita Expenditures:	**$309**	$403	$271
Operating Income (loss):	**$147,826**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**542.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,867,156**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,676**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Orland Hills Village

Unit Code: 016/590/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,241,000
Equalized Assessed Valuation:	$137,805,740
Population:	7,303
Employees:	
Full Time:	28
Part Time:	39
Salaries Paid:	$2,153,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$279,532	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$38	$548	$381
Revenue Collected During FY 08:	$4,763,036	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,652,584	$5,218,323	$2,340,819
Per Capita Revenue:	$652	$721	$564
Per Capita Expenditures:	$774	$706	$556
Revenues over (under) Expenditures:	-$889,548	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-8.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$464,014	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$64	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,763,372	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$980,116	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,251,607**	$7,762,020	$1,837,009
Per Capita Debt:	**$445**	$1,174	$528
General Obligation Debt over EAV:	**0.20%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Orland Park Village

Unit Code: 016/425/32 **County:** COOK

Fiscal Year End:	9/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$127,802,903
Equalized Assessed Valuation:	$2,357,090,262
Population:	56,876
Employees:	
Full Time:	304
Part Time:	821
Salaries Paid:	$24,794,136

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,178,404	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$372	$420	$380
Revenue Collected During FY 08:	$57,036,735	$47,279,441	$36,812,097
Expenditures During FY 08:	$58,952,297	$46,868,184	$35,335,224
Per Capita Revenue:	$1,003	$910	$884
Per Capita Expenditures:	$1,037	$894	$899
Revenues over (under) Expenditures:	-$1,915,562	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	33.65%	48.74%	43.68%
Ending Fund Balance for FY 08:	$19,839,549	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$349	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,924,747	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$2,537,968	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$95,715,531**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,683**	$1,334	$1,078
General Obligation Debt over EAV:	**4.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$142,219,967**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,501**	$1,214	$976
Revenue Collected During FY 08:	**$19,206,136**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$18,488,478**	$16,245,069	$9,219,236
Per Capita Revenue:	**$338**	$312	$227
Per Capita Expenditures:	**$325**	$294	$237
Operating Income (loss):	**$717,658**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**841.01%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$155,489,824**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,734**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oswego Village

Unit Code: 047/025/32 **County:** KENDALL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,349,713
Equalized Assessed Valuation:	$835,403,862
Population:	19,956
Employees:	
Full Time:	122
Part Time:	19
Salaries Paid:	$14,414,746

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,780,078	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$340	$548	$381
Revenue Collected During FY 08:	$12,880,097	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,146,428	$5,218,323	$2,340,819
Per Capita Revenue:	$645	$721	$564
Per Capita Expenditures:	$609	$706	$556
Revenues over (under) Expenditures:	$733,669	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	62.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,643,203	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$383	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,271,727	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,193,562	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$34,286,312**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,718**	$1,174	$528
General Obligation Debt over EAV:	**2.22%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$43,485,989**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,179**	$1,329	$992
Revenue Collected During FY 08:	**$10,003,284**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,542,454**	$2,427,439	$1,076,743
Per Capita Revenue:	**$501**	$427	$282
Per Capita Expenditures:	**$428**	$403	$271
Operating Income (loss):	**$1,460,830**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**521.91%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$44,584,037**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,234**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ottawa City

Unit Code: 050/080/30 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $57,041,947

Equalized Assessed Valuation: $379,409,230

Population: 24,207

Employees:

Full Time: 131

Part Time: 11

Salaries Paid: $6,774,272

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,814,104	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$364	$548	$381
Revenue Collected During FY 08:	$15,870,292	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,427,973	$5,218,323	$2,340,819
Per Capita Revenue:	$656	$721	$564
Per Capita Expenditures:	$596	$706	$556
Revenues over (under) Expenditures:	$1,442,319	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	63.27%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,128,730	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$377	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,831,940	$1,203,389	$223,442
Total Unrestricted Net Assets:	$12,586,770	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,596,337**	$7,762,020	$1,837,009
Per Capita Debt:	**$562**	$1,174	$528
General Obligation Debt over EAV:	**1.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$17,641,414**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$729**	$1,329	$992
Revenue Collected During FY 08:	**$4,281,675**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,696,240**	$2,427,439	$1,076,743
Per Capita Revenue:	**$177**	$427	$282
Per Capita Expenditures:	**$194**	$403	$271
Operating Income (loss):	**-$414,565**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**375.34%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,626,849**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$728**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Otterville Town

Unit Code: 042/035/31 **County:** JERSEY

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $13,655

Equalized Assessed Valuation: $416,980

Population: 119

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,399	$266,951	$169,639
Per Capita Beginning Fund Balance:	$239	$666	$444
Revenue Collected During FY 08:	$26,112	$254,229	$117,702
Expenditures During FY 08:	$13,655	$232,039	$106,311
Per Capita Revenue:	$219	$581	$283
Per Capita Expenditures:	$115	$540	$267
Revenues over (under) Expenditures:	$12,457	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	299.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,856	$280,303	$171,795
Per Capita Ending Fund Balance:	$343	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$10,687	$2,724	$
Total Unreserved Funds:	$30,305	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Owaneco Village

Unit Code: 011/045/32 **County:** CHRISTIAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$148,330
Equalized Assessed Valuation:	$1,390,251
Population:	260
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$16,809

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$88,005	$266,951	$169,639
Per Capita Beginning Fund Balance:	$338	$666	$444
Revenue Collected During FY 08:	$57,088	$254,229	$117,702
Expenditures During FY 08:	$93,445	$232,039	$106,311
Per Capita Revenue:	$220	$581	$283
Per Capita Expenditures:	$359	$540	$267
Revenues over (under) Expenditures:	-$36,357	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	55.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$51,648	$280,303	$171,795
Per Capita Ending Fund Balance:	$199	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,546	$37,131	$
Total Unrestricted Net Assets:	$42,102	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$24,875	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$96	$2,071	$745
Revenue Collected During FY 08:	$34,886	$206,165	$79,162
Expenditures During FY 08:	$28,001	$201,484	$88,676
Per Capita Revenue:	$134	$520	$198
Per Capita Expenditures:	$108	$519	$219
Operating Income (loss):	$6,885	$4,680	$
Ratio of Retained Earnings to Expenditures:	113.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$31,760	$751,204	$341,980
Per Capita Ending Retained Earnings:	$122	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Palatine Village

Unit Code: 016/430/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$131,925,839
Equalized Assessed Valuation:	$2,179,711,544
Population:	65,920
Employees:	
Full Time:	367
Part Time:	53
Salaries Paid:	$28,781,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$38,816,803	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$589	$420	$380
Revenue Collected During FY 08:	$60,194,516	$47,279,441	$36,812,097
Expenditures During FY 08:	$75,453,872	$46,868,184	$35,335,224
Per Capita Revenue:	$913	$910	$884
Per Capita Expenditures:	$1,145	$894	$899
Revenues over (under) Expenditures:	-$15,259,356	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	31.22%	48.74%	43.68%
Ending Fund Balance for FY 08:	$23,557,447	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$357	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,004,875	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$24,652,055	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$93,242,219**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,414**	$1,334	$1,078
General Obligation Debt over EAV:	**3.78%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$47,624,642**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$722**	$1,214	$976
Revenue Collected During FY 08:	**$14,754,645**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$16,104,808**	$16,245,069	$9,219,236
Per Capita Revenue:	**$224**	$312	$227
Per Capita Expenditures:	**$244**	$294	$237
Operating Income (loss):	**-$1,350,163**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**317.61%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$51,151,124**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$776**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palestine Village
Unit Code:	017/025/32
County:	CRAWFORD
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,295,400
Equalized Assessed Valuation:	$6,588,363
Population:	1,330
Employees:	
Full Time:	4
Part Time:	4
Salaries Paid:	$209,613

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$304,844	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$229	$548	$381
Revenue Collected During FY 08:	$431,370	$5,252,094	$2,318,995
Expenditures During FY 08:	$460,509	$5,218,323	$2,340,819
Per Capita Revenue:	$324	$721	$564
Per Capita Expenditures:	$346	$706	$556
Revenues over (under) Expenditures:	-$29,139	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	61.61%	87.61%	68.63%
Ending Fund Balance for FY 08:	$283,705	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$213	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$156,844	$1,203,389	$223,442
Total Unrestricted Net Assets:	$126,862	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$270,310**	$7,762,020	$1,837,009
Per Capita Debt:	**$203**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$517,126**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$389**	$1,329	$992
Revenue Collected During FY 08:	**$109,133**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$116,866**	$2,427,439	$1,076,743
Per Capita Revenue:	**$82**	$427	$282
Per Capita Expenditures:	**$88**	$403	$271
Operating Income (loss):	**-$7,733**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**435.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$509,393**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$383**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Palmer Village

Unit Code: 011/050/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $256,573

Equalized Assessed Valuation: $1,698,504

Population: 248

Employees:

Full Time:

Part Time: 15

Salaries Paid: $30,988

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$63,388	$266,951	$169,639
Per Capita Beginning Fund Balance:	$256	$666	$444
Revenue Collected During FY 08:	$208,209	$254,229	$117,702
Expenditures During FY 08:	$206,807	$232,039	$106,311
Per Capita Revenue:	$840	$581	$283
Per Capita Expenditures:	$834	$540	$267
Revenues over (under) Expenditures:	$1,402	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	30.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$63,133	$280,303	$171,795
Per Capita Ending Fund Balance:	$255	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,704	$37,131	$
Total Unrestricted Net Assets:	$49,429	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$43,008	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$173	$2,071	$745
Revenue Collected During FY 08:	$33,060	$206,165	$79,162
Expenditures During FY 08:	$46,862	$201,484	$88,676
Per Capita Revenue:	$133	$520	$198
Per Capita Expenditures:	$189	$519	$219
Operating Income (loss):	-$13,802	$4,680	$
Ratio of Retained Earnings to Expenditures:	65.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$30,863	$751,204	$341,980
Per Capita Ending Retained Earnings:	$124	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Palmyra Village

Unit Code: 056/090/32 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$646,533
Equalized Assessed Valuation:	$3,591,120
Population:	733
Employees:	
Full Time:	1
Part Time:	32
Salaries Paid:	$170,157

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$813,566	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,110	$666	$444
Revenue Collected During FY 08:	$378,743	$254,229	$117,702
Expenditures During FY 08:	$240,120	$232,039	$106,311
Per Capita Revenue:	$517	$581	$283
Per Capita Expenditures:	$328	$540	$267
Revenues over (under) Expenditures:	$138,623	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	361.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	$869,048	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,186	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$126,042	$37,131	$
Total Unrestricted Net Assets:	$743,006	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$549,200**	$385,902	$36,500
Per Capita Debt:	**$749**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$414,138**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$565**	$2,071	$745
Revenue Collected During FY 08:	**$351,859**	$206,165	$79,162
Expenditures During FY 08:	**$406,413**	$201,484	$88,676
Per Capita Revenue:	**$480**	$520	$198
Per Capita Expenditures:	**$554**	$519	$219
Operating Income (loss):	**-$54,554**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**101.19%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$411,262**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$561**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Heights City

Unit Code: 016/435/30 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $18,397,753

Equalized Assessed Valuation: $484,222,115

Population: 12,960

Employees:

Full Time: 69

Part Time: 84

Salaries Paid: $5,216,637

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,329,417	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$334	$548	$381
Revenue Collected During FY 08:	$11,899,876	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,785,921	$5,218,323	$2,340,819
Per Capita Revenue:	$918	$721	$564
Per Capita Expenditures:	$832	$706	$556
Revenues over (under) Expenditures:	$1,113,955	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,648,928	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$282	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$190,562	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,033,007	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,632,024**	$7,762,020	$1,837,009
Per Capita Debt:	**$126**	$1,174	$528
General Obligation Debt over EAV:	**0.04%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,874,782**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$530**	$1,329	$992
Revenue Collected During FY 08:	**$3,382,391**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,938,157**	$2,427,439	$1,076,743
Per Capita Revenue:	**$261**	$427	$282
Per Capita Expenditures:	**$304**	$403	$271
Operating Income (loss):	**-$555,766**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.46%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,319,016**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$488**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Hills City

Unit Code: 016/440/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,421,835
Equalized Assessed Valuation:	$400,307,144
Population:	17,665
Employees:	
Full Time:	72
Part Time:	75
Salaries Paid:	$4,820,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,783,005	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$158	$548	$381
Revenue Collected During FY 08:	$7,570,014	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,916,112	$5,218,323	$2,340,819
Per Capita Revenue:	$429	$721	$564
Per Capita Expenditures:	$448	$706	$556
Revenues over (under) Expenditures:	-$346,098	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.11%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,620,847	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$148	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$572,841	$1,203,389	$223,442
Total Unrestricted Net Assets:	$847,094	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,544,532**	$7,762,020	$1,837,009
Per Capita Debt:	**$654**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,009,413**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$170**	$1,329	$992
Revenue Collected During FY 08:	**$4,405,847**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,699,831**	$2,427,439	$1,076,743
Per Capita Revenue:	**$249**	$427	$282
Per Capita Expenditures:	**$266**	$403	$271
Operating Income (loss):	**-$293,984**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**53.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,531,489**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$143**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Palos Park Village

Unit Code: 016/445/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $14,582,081

Equalized Assessed Valuation: $219,685,657

Population: 4,880

Employees:

Full Time: 29

Part Time: 24

Salaries Paid: $2,324,821

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,648,333	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$338	$548	$381
Revenue Collected During FY 08:	$4,809,814	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,938,721	$5,218,323	$2,340,819
Per Capita Revenue:	$986	$721	$564
Per Capita Expenditures:	$1,012	$706	$556
Revenues over (under) Expenditures:	-$128,907	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	30.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,522,665	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$312	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$122,866	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,532,600	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,598,860**	$7,762,020	$1,837,009
Per Capita Debt:	**$737**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,843,658**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,681**	$1,329	$992
Revenue Collected During FY 08:	**$1,412,473**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,107,356**	$2,427,439	$1,076,743
Per Capita Revenue:	**$289**	$427	$282
Per Capita Expenditures:	**$432**	$403	$271
Operating Income (loss):	**-$694,883**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1156.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,379,972**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$4,996**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pana City

Unit Code: 011/055/30 **County:** CHRISTIAN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$13,150,350
Equalized Assessed Valuation:	$30,668,087
Population:	5,614
Employees:	
Full Time:	41
Part Time:	8
Salaries Paid:	$17,837,839

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$954,534	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$170	$548	$381
Revenue Collected During FY 08:	$3,250,339	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,113,972	$5,218,323	$2,340,819
Per Capita Revenue:	$579	$721	$564
Per Capita Expenditures:	$555	$706	$556
Revenues over (under) Expenditures:	$136,367	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.13%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,000,649	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$178	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$655,649	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$430,417**	$7,762,020	$1,837,009
Per Capita Debt:	**$77**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,748,789**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$490**	$1,329	$992
Revenue Collected During FY 08:	**$1,363,179**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,531,309**	$2,427,439	$1,076,743
Per Capita Revenue:	**$243**	$427	$282
Per Capita Expenditures:	**$273**	$403	$271
Operating Income (loss):	**-$168,130**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**174.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,670,911**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$476**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Panama Village

Unit Code: 068/067/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$206,690
Equalized Assessed Valuation:	$1,397,341
Population:	340
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$20,097

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$69,863	$266,951	$169,639
Per Capita Beginning Fund Balance:	$205	$666	$444
Revenue Collected During FY 08:	$71,950	$254,229	$117,702
Expenditures During FY 08:	$75,928	$232,039	$106,311
Per Capita Revenue:	$212	$581	$283
Per Capita Expenditures:	$223	$540	$267
Revenues over (under) Expenditures:	-$3,978	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	86.77%	286.45%	165.93%
Ending Fund Balance for FY 08:	$65,885	$280,303	$171,795
Per Capita Ending Fund Balance:	$194	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$65,885	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$232,587**	$385,902	$36,500
Per Capita Debt:	**$684**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$603,874**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,776**	$2,071	$745
Revenue Collected During FY 08:	**$106,811**	$206,165	$79,162
Expenditures During FY 08:	**$127,339**	$201,484	$88,676
Per Capita Revenue:	**$314**	$520	$198
Per Capita Expenditures:	**$375**	$519	$219
Operating Income (loss):	**-$20,528**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**458.10%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$583,346**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,716**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Papineau Village

Unit Code: 038/090/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $8,205,000

Equalized Assessed Valuation: $1,086,000

Population: 200

Employees:

Full Time: 9

Part Time:

Salaries Paid: $2,675

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,764	$266,951	$169,639
Per Capita Beginning Fund Balance:	$334	$666	$444
Revenue Collected During FY 08:	$53,224	$254,229	$117,702
Expenditures During FY 08:	$67,913	$232,039	$106,311
Per Capita Revenue:	$266	$581	$283
Per Capita Expenditures:	$340	$540	$267
Revenues over (under) Expenditures:	-$14,689	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	76.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$52,075	$280,303	$171,795
Per Capita Ending Fund Balance:	$260	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$68,187	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paris City

Unit Code: 023/035/30 **County:** EDGAR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $25,489,449

Equalized Assessed Valuation: $75,202,484

Population: 9,077

Employees:

Full Time: 82

Part Time: 23

Salaries Paid: $3,658,547

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,751,501	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,295	$548	$381
Revenue Collected During FY 08:	$5,856,322	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,744,221	$5,218,323	$2,340,819
Per Capita Revenue:	$645	$721	$564
Per Capita Expenditures:	$743	$706	$556
Revenues over (under) Expenditures:	-$887,899	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	170.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$11,489,870	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,266	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,763,572	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,339,199	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,705,954**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,179**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,999,240**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,432**	$1,329	$992
Revenue Collected During FY 08:	**$3,352,563**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,019,700**	$2,427,439	$1,076,743
Per Capita Revenue:	**$369**	$427	$282
Per Capita Expenditures:	**$333**	$403	$271
Operating Income (loss):	**$332,863**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**432.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,074,107**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,440**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Park City City

Unit Code: 049/150/30 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $8,741,500

Equalized Assessed Valuation: $57,684,073

Population: 6,600

Employees:

Full Time: 17

Part Time: 9

Salaries Paid: $1,040,323

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$530,946	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$80	$548	$381
Revenue Collected During FY 08:	$3,264,941	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,835,512	$5,218,323	$2,340,819
Per Capita Revenue:	$495	$721	$564
Per Capita Expenditures:	$430	$706	$556
Revenues over (under) Expenditures:	$429,429	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$960,375	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$146	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$930,833	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$850,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$129**	$1,174	$528
General Obligation Debt over EAV:	**1.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$123,358**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$19**	$1,329	$992
Revenue Collected During FY 08:	**$934,005**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$988,797**	$2,427,439	$1,076,743
Per Capita Revenue:	**$142**	$427	$282
Per Capita Expenditures:	**$150**	$403	$271
Operating Income (loss):	**-$54,792**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**6.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$68,566**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$10**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Park Forest Village

Unit Code: 016/450/32 **County:** COOK

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,650,419
Equalized Assessed Valuation:	$204,687,009
Population:	23,462
Employees:	
Full Time:	164
Part Time:	190
Salaries Paid:	$11,880,102

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,874,266	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$549	$548	$381
Revenue Collected During FY 08:	$23,009,369	$5,252,094	$2,318,995
Expenditures During FY 08:	$22,798,959	$5,218,323	$2,340,819
Per Capita Revenue:	$981	$721	$564
Per Capita Expenditures:	$972	$706	$556
Revenues over (under) Expenditures:	$210,410	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	57.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,213,308	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$563	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,122,015	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,957,715	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$28,865,231**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,230**	$1,174	$528
General Obligation Debt over EAV:	**6.85%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,233,663**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$777**	$1,329	$992
Revenue Collected During FY 08:	**$8,895,311**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$8,005,873**	$2,427,439	$1,076,743
Per Capita Revenue:	**$379**	$427	$282
Per Capita Expenditures:	**$341**	$403	$271
Operating Income (loss):	**$889,438**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**240.99%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,293,074**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$822**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Park Ridge City

Unit Code: 016/455/30 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $52,500,000

Equalized Assessed Valuation: $1,852,758,740

Population: 37,775

Employees:

Full Time: 271

Part Time: 185

Salaries Paid: $19,573,383

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,128,062	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$400	$420	$380
Revenue Collected During FY 08:	$36,812,097	$47,279,441	$36,812,097
Expenditures During FY 08:	$39,311,441	$46,868,184	$35,335,224
Per Capita Revenue:	$975	$910	$884
Per Capita Expenditures:	$1,041	$894	$899
Revenues over (under) Expenditures:	-$2,499,344	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	31.95%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,558,303	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$332	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,423,821	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$14,127,990	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$50,574,862**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,339**	$1,334	$1,078
General Obligation Debt over EAV:	**2.52%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$30,425,098**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$805**	$1,214	$976
Revenue Collected During FY 08:	**$6,748,695**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$5,855,529**	$16,245,069	$9,219,236
Per Capita Revenue:	**$179**	$312	$227
Per Capita Expenditures:	**$155**	$294	$237
Operating Income (loss):	**$893,166**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**503.14%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$29,461,409**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$780**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Parkersburg Village

Unit Code: 080/030/32 **County:** RICHLAND

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $559,120

Equalized Assessed Valuation: $580,112

Population: 230

Employees:

Full Time:

Part Time: 10

Salaries Paid: $12,750

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$60,179	$266,951	$169,639
Per Capita Beginning Fund Balance:	$262	$666	$444
Revenue Collected During FY 08:	$92,289	$254,229	$117,702
Expenditures During FY 08:	$92,731	$232,039	$106,311
Per Capita Revenue:	$401	$581	$283
Per Capita Expenditures:	$403	$540	$267
Revenues over (under) Expenditures:	-$442	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	60.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$56,106	$280,303	$171,795
Per Capita Ending Fund Balance:	$244	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$59,961	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$317,093**	$385,902	$36,500
Per Capita Debt:	**$1,379**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,374,049**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,974**	$2,071	$745
Revenue Collected During FY 08:	**$83,087**	$206,165	$79,162
Expenditures During FY 08:	**$116,620**	$201,484	$88,676
Per Capita Revenue:	**$361**	$520	$198
Per Capita Expenditures:	**$507**	$519	$219
Operating Income (loss):	**-$33,533**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1149.47%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,340,516**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,828**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Patoka Village

Unit Code: 058/050/32 **County:** MARION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $712,000

Equalized Assessed Valuation: $3,203,974

Population: 616

Employees:

Full Time: 3

Part Time: 6

Salaries Paid: $93,401

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$82,656	$266,951	$169,639
Per Capita Beginning Fund Balance:	$134	$666	$444
Revenue Collected During FY 08:	$231,798	$254,229	$117,702
Expenditures During FY 08:	$193,887	$232,039	$106,311
Per Capita Revenue:	$376	$581	$283
Per Capita Expenditures:	$315	$540	$267
Revenues over (under) Expenditures:	$37,911	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	62.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$120,567	$280,303	$171,795
Per Capita Ending Fund Balance:	$196	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$186,186	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$325,619**	$385,902	$36,500
Per Capita Debt:	**$529**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$289,563**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$470**	$2,071	$745
Revenue Collected During FY 08:	**$316,801**	$206,165	$79,162
Expenditures During FY 08:	**$264,511**	$201,484	$88,676
Per Capita Revenue:	**$514**	$520	$198
Per Capita Expenditures:	**$429**	$519	$219
Operating Income (loss):	**$52,290**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**129.24%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$341,853**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$555**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Patterson Village

Unit Code: 031/050/32 **County:** GREENE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $76,465

Equalized Assessed Valuation: $373,630

Population: 129

Employees:

Full Time:

Part Time: 4

Salaries Paid: $7,520

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,521	$266,951	$169,639
Per Capita Beginning Fund Balance:	$97	$666	$444
Revenue Collected During FY 08:	$18,662	$254,229	$117,702
Expenditures During FY 08:	$13,662	$232,039	$106,311
Per Capita Revenue:	$145	$581	$283
Per Capita Expenditures:	$106	$540	$267
Revenues over (under) Expenditures:	$5,000	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	128.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$17,521	$280,303	$171,795
Per Capita Ending Fund Balance:	$136	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$17,521	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$62,124**	$385,902	$36,500
Per Capita Debt:	**$482**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$193,082**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,497**	$2,071	$745
Revenue Collected During FY 08:	**$60,639**	$206,165	$79,162
Expenditures During FY 08:	**$51,867**	$201,484	$88,676
Per Capita Revenue:	**$470**	$520	$198
Per Capita Expenditures:	**$402**	$519	$219
Operating Income (loss):	**$8,772**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**389.18%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$201,854**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,565**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Paw Paw Village

Unit Code: 052/050/32 **County:** LEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,893,800
Equalized Assessed Valuation:	$10,911,048
Population:	791
Employees:	
Full Time:	2
Part Time:	10
Salaries Paid:	$155,672

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$402,005	$266,951	$169,639
Per Capita Beginning Fund Balance:	$508	$666	$444
Revenue Collected During FY 08:	$537,946	$254,229	$117,702
Expenditures During FY 08:	$426,634	$232,039	$106,311
Per Capita Revenue:	$680	$581	$283
Per Capita Expenditures:	$539	$540	$267
Revenues over (under) Expenditures:	$111,312	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	121.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$517,817	$280,303	$171,795
Per Capita Ending Fund Balance:	$655	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,773	$37,131	$
Total Unrestricted Net Assets:	$547,018	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$270,454**	$385,902	$36,500
Per Capita Debt:	**$342**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$494,547**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$625**	$2,071	$745
Revenue Collected During FY 08:	**$380,318**	$206,165	$79,162
Expenditures During FY 08:	**$242,256**	$201,484	$88,676
Per Capita Revenue:	**$481**	$520	$198
Per Capita Expenditures:	**$306**	$519	$219
Operating Income (loss):	**$138,062**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**252.69%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$612,162**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$774**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pawnee Village
Unit Code:	083/085/32
County:	SANGAMON
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,007,134
Equalized Assessed Valuation:	$28,837,480
Population:	2,647
Employees:	
Full Time:	20
Part Time:	13
Salaries Paid:	$913,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$442,831	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$167	$548	$381
Revenue Collected During FY 08:	$969,481	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,139,369	$5,218,323	$2,340,819
Per Capita Revenue:	$366	$721	$564
Per Capita Expenditures:	$430	$706	$556
Revenues over (under) Expenditures:	-$169,888	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	23.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$272,943	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$103	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50	$1,203,389	$223,442
Total Unrestricted Net Assets:	$272,893	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,242,260	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,225	$1,329	$992
Revenue Collected During FY 08:	$1,812,383	$2,601,339	$1,061,685
Expenditures During FY 08:	$1,783,999	$2,427,439	$1,076,743
Per Capita Revenue:	$685	$427	$282
Per Capita Expenditures:	$674	$403	$271
Operating Income (loss):	$28,384	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	187.45%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$3,344,025	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,263	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paxton City

Unit Code: 027/035/30 **County:** FORD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,589,484
Equalized Assessed Valuation:	$44,177,374
Population:	4,525
Employees:	
Full Time:	25
Part Time:	31
Salaries Paid:	$887,778

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,451,306	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$542	$548	$381
Revenue Collected During FY 08:	$2,037,411	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,750,410	$5,218,323	$2,340,819
Per Capita Revenue:	$450	$721	$564
Per Capita Expenditures:	$387	$706	$556
Revenues over (under) Expenditures:	$287,001	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	158.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,779,645	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$614	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$93,828	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,667,890	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,005,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$664**	$1,174	$528
General Obligation Debt over EAV:	**6.80%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,514,530**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$335**	$1,329	$992
Revenue Collected During FY 08:	**$1,277,376**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,232,858**	$2,427,439	$1,076,743
Per Capita Revenue:	**$282**	$427	$282
Per Capita Expenditures:	**$272**	$403	$271
Operating Income (loss):	**$44,518**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**123.11%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,517,710**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$335**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Payson Village

Unit Code: 001/060/32 **County:** ADAMS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$267,250
Equalized Assessed Valuation:	$7,028,449
Population:	1,058
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$113,762

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$283,795	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$268	$548	$381
Revenue Collected During FY 08:	$204,251	$5,252,094	$2,318,995
Expenditures During FY 08:	$159,257	$5,218,323	$2,340,819
Per Capita Revenue:	$193	$721	$564
Per Capita Expenditures:	$151	$706	$556
Revenues over (under) Expenditures:	$44,994	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	206.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	$328,789	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$311	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$328,789	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$457,807	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$433	$1,329	$992
Revenue Collected During FY 08:	$630,999	$2,601,339	$1,061,685
Expenditures During FY 08:	$110,582	$2,427,439	$1,076,743
Per Capita Revenue:	$596	$427	$282
Per Capita Expenditures:	$105	$403	$271
Operating Income (loss):	$520,417	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	884.61%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$978,224	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$925	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl Village

Unit Code: 075/070/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $11,591

Equalized Assessed Valuation: $335,242

Population: 187

Employees:

Full Time:

Part Time: 4

Salaries Paid: $8,708

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$107,215	$266,951	$169,639
Per Capita Beginning Fund Balance:	$573	$666	$444
Revenue Collected During FY 08:	$107,389	$254,229	$117,702
Expenditures During FY 08:	$97,695	$232,039	$106,311
Per Capita Revenue:	$574	$581	$283
Per Capita Expenditures:	$522	$540	$267
Revenues over (under) Expenditures:	$9,694	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	119.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$116,436	$280,303	$171,795
Per Capita Ending Fund Balance:	$623	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$115,627	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$110,710**	$385,902	$36,500
Per Capita Debt:	**$592**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$31,812**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$170**	$2,071	$745
Revenue Collected During FY 08:	**$32,466**	$206,165	$79,162
Expenditures During FY 08:	**$32,769**	$201,484	$88,676
Per Capita Revenue:	**$174**	$520	$198
Per Capita Expenditures:	**$175**	$519	$219
Operating Income (loss):	**-$303**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**102.35%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$33,538**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$179**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl City Village

Unit Code: 089/045/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $995,150

Equalized Assessed Valuation: $5,488,954

Population: 780

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: $96,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,264,275	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,621	$666	$444
Revenue Collected During FY 08:	$693,839	$254,229	$117,702
Expenditures During FY 08:	$343,716	$232,039	$106,311
Per Capita Revenue:	$890	$581	$283
Per Capita Expenditures:	$441	$540	$267
Revenues over (under) Expenditures:	$350,123	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	366.47%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,259,613	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,615	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$383,821	$37,131	$
Total Unrestricted Net Assets:	$634,427	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$91,633**	$385,902	$36,500
Per Capita Debt:	**$117**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,412,788**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,811**	$2,071	$745
Revenue Collected During FY 08:	**$139,709**	$206,165	$79,162
Expenditures During FY 08:	**$173,899**	$201,484	$88,676
Per Capita Revenue:	**$179**	$520	$198
Per Capita Expenditures:	**$223**	$519	$219
Operating Income (loss):	**-$34,190**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**799.67%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,390,625**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,783**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pecatonica Village

Unit Code: 101/030/32 **County:** WINNEBAGO

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$9,933,080
Equalized Assessed Valuation:	$30,240,450
Population:	1,997
Employees:	
Full Time:	4
Part Time:	17
Salaries Paid:	$251,031

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$911,665**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$457**	$548	$381
Revenue Collected During FY 08:	**$829,181**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$750,369**	$5,218,323	$2,340,819
Per Capita Revenue:	**$415**	$721	$564
Per Capita Expenditures:	**$376**	$706	$556
Revenues over (under) Expenditures:	**$78,812**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**132.00%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$990,477**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$496**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$990,477**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,266,915**	$7,762,020	$1,837,009
Per Capita Debt:	**$634**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,190,145**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,097**	$1,329	$992
Revenue Collected During FY 08:	**$1,152,293**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$744,040**	$2,427,439	$1,076,743
Per Capita Revenue:	**$577**	$427	$282
Per Capita Expenditures:	**$373**	$403	$271
Operating Income (loss):	**$408,253**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**349.23%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,598,398**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,301**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Pekin City

Unit Code: 090/070/30 **County:** TAZEWELL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$46,986,466
Equalized Assessed Valuation:	$420,464,771
Population:	33,500
Employees:	
Full Time:	181
Part Time:	202
Salaries Paid:	$12,290,569

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,961,634	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$596	$420	$380
Revenue Collected During FY 08:	$26,446,498	$47,279,441	$36,812,097
Expenditures During FY 08:	$25,180,904	$46,868,184	$35,335,224
Per Capita Revenue:	$789	$910	$884
Per Capita Expenditures:	$752	$894	$899
Revenues over (under) Expenditures:	$1,265,594	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	85.07%	48.74%	43.68%
Ending Fund Balance for FY 08:	$21,421,599	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$639	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,640,277	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$16,019,734	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,717,847**	$74,451,458	$47,444,580
Per Capita Debt:	**$141**	$1,334	$1,078
General Obligation Debt over EAV:	**1.05%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,955,822**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$566**	$1,214	$976
Revenue Collected During FY 08:	**$4,684,162**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,062,273**	$16,245,069	$9,219,236
Per Capita Revenue:	**$140**	$312	$227
Per Capita Expenditures:	**$121**	$294	$237
Operating Income (loss):	**$621,889**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**478.89%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$19,453,840**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$581**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Peoria City

Unit Code: 072/065/30 **County:** PEORIA

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$182,155,809
Equalized Assessed Valuation:	$1,847,028,461
Population:	121,170
Employees:	
Full Time:	912
Part Time:	51
Salaries Paid:	$63,481,564

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
Firemen's Pension Fund of Peoria
Peoria Foreign Fire Insurance Board
Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,529,219	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$351	$420	$380
Revenue Collected During FY 08:	$144,258,065	$47,279,441	$36,812,097
Expenditures During FY 08:	$131,523,959	$46,868,184	$35,335,224
Per Capita Revenue:	$1,191	$910	$884
Per Capita Expenditures:	$1,085	$894	$899
Revenues over (under) Expenditures:	$12,734,106	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	34.22%	48.74%	43.68%
Ending Fund Balance for FY 08:	$45,009,721	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$371	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$75,633,071	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$151,816,166	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$223,175,853**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,842**	$1,334	$1,078
General Obligation Debt over EAV:	**9.81%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,214	$976
Revenue Collected During FY 08:	**$**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$**	$16,245,069	$9,219,236
Per Capita Revenue:	**$**	$312	$227
Per Capita Expenditures:	**$**	$294	$237
Operating Income (loss):	**$**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**0.00%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peoria Heights Village

Unit Code: 072/070/32 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,401,005
Equalized Assessed Valuation:	$88,456,754
Population:	6,357
Employees:	
Full Time:	31
Part Time:	40
Salaries Paid:	$1,481,685

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,360,749	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$529	$548	$381
Revenue Collected During FY 08:	$3,543,015	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,706,830	$5,218,323	$2,340,819
Per Capita Revenue:	$557	$721	$564
Per Capita Expenditures:	$426	$706	$556
Revenues over (under) Expenditures:	$836,185	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	155.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,196,934	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$660	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,679,274	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$950,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$149**	$1,174	$528
General Obligation Debt over EAV:	**1.07%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,449,867**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$543**	$1,329	$992
Revenue Collected During FY 08:	**$827,428**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$908,257**	$2,427,439	$1,076,743
Per Capita Revenue:	**$130**	$427	$282
Per Capita Expenditures:	**$143**	$403	$271
Operating Income (loss):	**-$80,829**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**370.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,369,038**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$530**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peotone Village

Unit Code: 099/095/32 **County:** WILL

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,653,446
Equalized Assessed Valuation:	$96,165,148
Population:	3,900
Employees:	
Full Time:	28
Part Time:	13
Salaries Paid:	$1,126,296

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,593,472	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$409	$548	$381
Revenue Collected During FY 08:	$2,574,956	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,340,819	$5,218,323	$2,340,819
Per Capita Revenue:	$660	$721	$564
Per Capita Expenditures:	$600	$706	$556
Revenues over (under) Expenditures:	$234,137	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,887,394	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$484	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,352,449	$1,203,389	$223,442
Total Unrestricted Net Assets:	$484,945	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,595,615**	$7,762,020	$1,837,009
Per Capita Debt:	**$666**	$1,174	$528
General Obligation Debt over EAV:	**2.40%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,133,443**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,316**	$1,329	$992
Revenue Collected During FY 08:	**$1,260,683**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,222,998**	$2,427,439	$1,076,743
Per Capita Revenue:	**$323**	$427	$282
Per Capita Expenditures:	**$314**	$403	$271
Operating Income (loss):	**$37,685**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**422.82%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,171,128**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,326**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Percy Village

Unit Code: 079/040/32 **County:** RANDOLPH

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,219,521
Equalized Assessed Valuation:	$5,237,140
Population:	910
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$126,323

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$286,466	$266,951	$169,639
Per Capita Beginning Fund Balance:	$315	$666	$444
Revenue Collected During FY 08:	$329,631	$254,229	$117,702
Expenditures During FY 08:	$330,363	$232,039	$106,311
Per Capita Revenue:	$362	$581	$283
Per Capita Expenditures:	$363	$540	$267
Revenues over (under) Expenditures:	-$732	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	100.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$331,234	$280,303	$171,795
Per Capita Ending Fund Balance:	$364	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$335,955	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$465,927**	$385,902	$36,500
Per Capita Debt:	**$512**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$406,564**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$447**	$2,071	$745
Revenue Collected During FY 08:	**$128,668**	$206,165	$79,162
Expenditures During FY 08:	**$98,949**	$201,484	$88,676
Per Capita Revenue:	**$141**	$520	$198
Per Capita Expenditures:	**$109**	$519	$219
Operating Income (loss):	**$29,719**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**394.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$390,783**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$429**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Perry Village

Unit Code: 075/075/32 **County:** PIKE

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$392,000
Equalized Assessed Valuation:	$1,765,061
Population:	437
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	$47,258

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$285,960	$266,951	$169,639
Per Capita Beginning Fund Balance:	$654	$666	$444
Revenue Collected During FY 08:	$110,265	$254,229	$117,702
Expenditures During FY 08:	$73,685	$232,039	$106,311
Per Capita Revenue:	$252	$581	$283
Per Capita Expenditures:	$169	$540	$267
Revenues over (under) Expenditures:	$36,580	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	437.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$322,540	$280,303	$171,795
Per Capita Ending Fund Balance:	$738	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,622	$37,131	$
Total Unrestricted Net Assets:	$320,918	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$360,351	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$825	$2,071	$745
Revenue Collected During FY 08:	$75,111	$206,165	$79,162
Expenditures During FY 08:	$113,125	$201,484	$88,676
Per Capita Revenue:	$172	$520	$198
Per Capita Expenditures:	$259	$519	$219
Operating Income (loss):	-$38,014	$4,680	$
Ratio of Retained Earnings to Expenditures:	284.94%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$322,337	$751,204	$341,980
Per Capita Ending Retained Earnings:	$738	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peru City
Unit Code:	050/085/30
County:	LASALLE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,768,200
Equalized Assessed Valuation:	$269,983,202
Population:	9,835
Employees:	
Full Time:	83
Part Time:	29
Salaries Paid:	$5,595,120

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,815,097	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$286	$548	$381
Revenue Collected During FY 08:	$9,765,884	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,926,092	$5,218,323	$2,340,819
Per Capita Revenue:	$993	$721	$564
Per Capita Expenditures:	$1,213	$706	$556
Revenues over (under) Expenditures:	-$2,160,208	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	27.59%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,289,960	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$335	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$168,104	$1,344	$
Total Unreserved Funds:	$3,121,856	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$28,631,408**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,911**	$1,174	$528
General Obligation Debt over EAV:	**3.31%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$61,559,777**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$6,259**	$1,329	$992
Revenue Collected During FY 08:	**$19,698,542**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$19,305,564**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,003**	$427	$282
Per Capita Expenditures:	**$1,963**	$403	$271
Operating Income (loss):	**$392,978**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**329.91%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$63,691,125**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$6,476**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pesotum Village

Unit Code: 010/070/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $693,630

Equalized Assessed Valuation: $7,298,365

Population: 559

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: $36,120

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$413,922	$266,951	$169,639
Per Capita Beginning Fund Balance:	$740	$666	$444
Revenue Collected During FY 08:	$184,338	$254,229	$117,702
Expenditures During FY 08:	$155,601	$232,039	$106,311
Per Capita Revenue:	$330	$581	$283
Per Capita Expenditures:	$278	$540	$267
Revenues over (under) Expenditures:	$28,737	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	434.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$675,828	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,209	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,496	$37,131	$
Total Unrestricted Net Assets:	$671,681	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$220,595	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$395	$2,071	$745
Revenue Collected During FY 08:	$26,295	$206,165	$79,162
Expenditures During FY 08:	$13,721	$201,484	$88,676
Per Capita Revenue:	$47	$520	$198
Per Capita Expenditures:	$25	$519	$219
Operating Income (loss):	$12,574	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30 **County:** MENARD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,510,037
Equalized Assessed Valuation:	$27,837,601
Population:	2,207
Employees:	
Full Time:	19
Part Time:	35
Salaries Paid:	$768,179

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,041,587	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$472	$548	$381
Revenue Collected During FY 08:	$998,147	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,277,006	$5,218,323	$2,340,819
Per Capita Revenue:	$452	$721	$564
Per Capita Expenditures:	$579	$706	$556
Revenues over (under) Expenditures:	-$278,859	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$925,610	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$419	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$468,997	$1,203,389	$223,442
Total Unrestricted Net Assets:	$482,464	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,789,012**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,170**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,552,551**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,516**	$1,329	$992
Revenue Collected During FY 08:	**$1,108,842**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,740,552**	$2,427,439	$1,076,743
Per Capita Revenue:	**$502**	$427	$282
Per Capita Expenditures:	**$789**	$403	$271
Operating Income (loss):	**-$631,710**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**282.72%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,920,841**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,230**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Phillipstown Village

Unit Code: 097/045/32 **County:** WHITE

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $3,500

Equalized Assessed Valuation: $163,475

Population: 32

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$266,951	$169,639
Per Capita Beginning Fund Balance:	$	$666	$444
Revenue Collected During FY 08:	$3,962	$254,229	$117,702
Expenditures During FY 08:	$2,470	$232,039	$106,311
Per Capita Revenue:	$124	$581	$283
Per Capita Expenditures:	$77	$540	$267
Revenues over (under) Expenditures:	$1,492	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	60.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,492	$280,303	$171,795
Per Capita Ending Fund Balance:	$47	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$23,124	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Philo Village

Unit Code: 010/075/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $809,900

Equalized Assessed Valuation: $20,001,132

Population: 1,560

Employees:

Full Time: 1

Part Time: 17

Salaries Paid: $96,475

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$573,479	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$368	$548	$381
Revenue Collected During FY 08:	$531,893	$5,252,094	$2,318,995
Expenditures During FY 08:	$488,274	$5,218,323	$2,340,819
Per Capita Revenue:	$341	$721	$564
Per Capita Expenditures:	$313	$706	$556
Revenues over (under) Expenditures:	$43,619	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$617,099	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$396	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,169	$1,203,389	$223,442
Total Unrestricted Net Assets:	$594,930	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$362,500**	$7,762,020	$1,837,009
Per Capita Debt:	**$232**	$1,174	$528
General Obligation Debt over EAV:	**1.81%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Phoenix Village

Unit Code: 016/460/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,546,264

Equalized Assessed Valuation: $8,937,853

Population: 2,517

Employees:

Full Time: 13

Part Time: 97

Salaries Paid: $758,808

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,716,507	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$682	$548	$381
Revenue Collected During FY 08:	$2,604,348	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,007,755	$5,218,323	$2,340,819
Per Capita Revenue:	$1,035	$721	$564
Per Capita Expenditures:	$798	$706	$556
Revenues over (under) Expenditures:	$596,593	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	122.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,464,675	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$979	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$32,232	$1,344	$
Total Unreserved Funds:	$2,418,407	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,090,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$433**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$737,011**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$293**	$1,329	$992
Revenue Collected During FY 08:	**$532,712**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$410,257**	$2,427,439	$1,076,743
Per Capita Revenue:	**$212**	$427	$282
Per Capita Expenditures:	**$163**	$403	$271
Operating Income (loss):	**$122,455**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**172.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$707,838**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$281**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pierron Village

Unit Code: 003/030/32 **County:** BOND

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,068,577

Equalized Assessed Valuation: $3,260,855

Population: 653

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: $111,837

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$510,746	$266,951	$169,639
Per Capita Beginning Fund Balance:	$782	$666	$444
Revenue Collected During FY 08:	$219,088	$254,229	$117,702
Expenditures During FY 08:	$180,400	$232,039	$106,311
Per Capita Revenue:	$336	$581	$283
Per Capita Expenditures:	$276	$540	$267
Revenues over (under) Expenditures:	$38,688	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	304.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$549,434	$280,303	$171,795
Per Capita Ending Fund Balance:	$841	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$549,434	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$771,868**	$385,902	$36,500
Per Capita Debt:	**$1,182**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,169,330**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,322**	$2,071	$745
Revenue Collected During FY 08:	**$518,722**	$206,165	$79,162
Expenditures During FY 08:	**$431,896**	$201,484	$88,676
Per Capita Revenue:	**$794**	$520	$198
Per Capita Expenditures:	**$661**	$519	$219
Operating Income (loss):	**$86,826**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**522.38%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,256,156**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,455**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pinckneyville City
Unit Code:	073/020/30
County:	PERRY
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,895,875
Equalized Assessed Valuation:	$29,291,228
Population:	5,464
Employees:	
Full Time:	32
Part Time:	1
Salaries Paid:	$1,313,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,972,628	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$544	$548	$381
Revenue Collected During FY 08:	$12,907,980	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,982,919	$5,218,323	$2,340,819
Per Capita Revenue:	$2,362	$721	$564
Per Capita Expenditures:	$546	$706	$556
Revenues over (under) Expenditures:	$9,925,061	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	440.42%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,137,424	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,404	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,496,781	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,121,311	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,672,508**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,221**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,162,054**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,677**	$1,329	$992
Revenue Collected During FY 08:	**$4,192,033**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,102,798**	$2,427,439	$1,076,743
Per Capita Revenue:	**$767**	$427	$282
Per Capita Expenditures:	**$751**	$403	$271
Operating Income (loss):	**$89,235**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**219.64%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,011,554**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,649**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pingree Grove Village

Unit Code: 045/075/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $9,604,526

Equalized Assessed Valuation: $39,667,493

Population: 2,649

Employees:

Full Time: 8

Part Time: 11

Salaries Paid: $467,465

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,926,045	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,615	$548	$381
Revenue Collected During FY 08:	$1,490,870	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,690,126	$5,218,323	$2,340,819
Per Capita Revenue:	$563	$721	$564
Per Capita Expenditures:	$638	$706	$556
Revenues over (under) Expenditures:	-$199,256	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,365,486	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$515	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,448,810	$1,203,389	$223,442
Total Unrestricted Net Assets:	$6,999,057	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$232,718**	$7,762,020	$1,837,009
Per Capita Debt:	**$88**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$32,639,694**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$12,322**	$1,329	$992
Revenue Collected During FY 08:	**$1,495,938**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,060,738**	$2,427,439	$1,076,743
Per Capita Revenue:	**$565**	$427	$282
Per Capita Expenditures:	**$778**	$403	$271
Operating Income (loss):	**-$564,800**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1767.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$36,431,036**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$13,753**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Piper City Village

Unit Code: 027/040/32 **County:** FORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $619,070

Equalized Assessed Valuation: $7,124,565

Population: 765

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: $96,345

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$205,122	$266,951	$169,639
Per Capita Beginning Fund Balance:	$268	$666	$444
Revenue Collected During FY 08:	$326,971	$254,229	$117,702
Expenditures During FY 08:	$421,510	$232,039	$106,311
Per Capita Revenue:	$427	$581	$283
Per Capita Expenditures:	$551	$540	$267
Revenues over (under) Expenditures:	-$94,539	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	32.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$136,583	$280,303	$171,795
Per Capita Ending Fund Balance:	$179	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$136,583	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$55,544**	$385,902	$36,500
Per Capita Debt:	**$73**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$235,613**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$308**	$2,071	$745
Revenue Collected During FY 08:	**$63,750**	$206,165	$79,162
Expenditures During FY 08:	**$95,832**	$201,484	$88,676
Per Capita Revenue:	**$83**	$520	$198
Per Capita Expenditures:	**$125**	$519	$219
Operating Income (loss):	**-$32,082**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**185.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$177,531**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$232**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pittsburg Village

Unit Code: 100/070/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,268,023

Equalized Assessed Valuation: $2,854,719

Population: 584

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: $202,202

Blended Component Units

Number Submitted = 1

Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$793,581	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,359	$666	$444
Revenue Collected During FY 08:	$188,810	$254,229	$117,702
Expenditures During FY 08:	$229,103	$232,039	$106,311
Per Capita Revenue:	$323	$581	$283
Per Capita Expenditures:	$392	$540	$267
Revenues over (under) Expenditures:	-$40,293	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	334.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	$767,123	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,314	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$183,565	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$156,000**	$385,902	$36,500
Per Capita Debt:	**$267**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,971,907**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,377**	$2,071	$745
Revenue Collected During FY 08:	**$1,000,475**	$206,165	$79,162
Expenditures During FY 08:	**$881,045**	$201,484	$88,676
Per Capita Revenue:	**$1,713**	$520	$198
Per Capita Expenditures:	**$1,509**	$519	$219
Operating Income (loss):	**$119,430**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**235.80%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,077,502**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,557**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pittsfield City

Unit Code: 075/080/30 **County:** PIKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,320,965
Equalized Assessed Valuation:	$46,256,629
Population:	4,614
Employees:	
Full Time:	26
Part Time:	13
Salaries Paid:	$1,096,578

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,238,810	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$268	$548	$381
Revenue Collected During FY 08:	$2,052,551	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,004,396	$5,218,323	$2,340,819
Per Capita Revenue:	$445	$721	$564
Per Capita Expenditures:	$434	$706	$556
Revenues over (under) Expenditures:	$48,155	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,375,517	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$298	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,675,621	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$887,739**	$7,762,020	$1,837,009
Per Capita Debt:	**$192**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,791,065**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,038**	$1,329	$992
Revenue Collected During FY 08:	**$4,005,516**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,003,670**	$2,427,439	$1,076,743
Per Capita Revenue:	**$868**	$427	$282
Per Capita Expenditures:	**$868**	$403	$271
Operating Income (loss):	**$1,846**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**114.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,575,932**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$992**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Plainfield Village

Unit Code: 099/100/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$82,579,561
Equalized Assessed Valuation:	$1,299,841,515
Population:	37,334
Employees:	
Full Time:	164
Part Time:	41
Salaries Paid:	$10,692,752

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,231,578	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$301	$420	$380
Revenue Collected During FY 08:	$20,577,658	$47,279,441	$36,812,097
Expenditures During FY 08:	$22,126,266	$46,868,184	$35,335,224
Per Capita Revenue:	$551	$910	$884
Per Capita Expenditures:	$593	$894	$899
Revenues over (under) Expenditures:	-$1,548,608	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	40.78%	48.74%	43.68%
Ending Fund Balance for FY 08:	$9,022,110	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$242	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,362,609	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$487,060	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$56,582,860**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,516**	$1,334	$1,078
General Obligation Debt over EAV:	**4.28%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$98,690,062**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,643**	$1,214	$976
Revenue Collected During FY 08:	**$13,292,292**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,356,353**	$16,245,069	$9,219,236
Per Capita Revenue:	**$356**	$312	$227
Per Capita Expenditures:	**$331**	$294	$237
Operating Income (loss):	**$935,939**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**819.51%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$101,261,397**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,712**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plainville Village

Unit Code: 001/065/32 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $46,835

Equalized Assessed Valuation: $1,308,133

Population: 247

Employees:

Full Time:

Part Time: 2

Salaries Paid: $22,730

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$102,988	$266,951	$169,639
Per Capita Beginning Fund Balance:	$417	$666	$444
Revenue Collected During FY 08:	$56,577	$254,229	$117,702
Expenditures During FY 08:	$54,130	$232,039	$106,311
Per Capita Revenue:	$229	$581	$283
Per Capita Expenditures:	$219	$540	$267
Revenues over (under) Expenditures:	$2,447	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	194.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$105,435	$280,303	$171,795
Per Capita Ending Fund Balance:	$427	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$105,435	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,000**	$385,902	$36,500
Per Capita Debt:	**$20**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$603,286**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,442**	$2,071	$745
Revenue Collected During FY 08:	**$82,842**	$206,165	$79,162
Expenditures During FY 08:	**$40,798**	$201,484	$88,676
Per Capita Revenue:	**$335**	$520	$198
Per Capita Expenditures:	**$165**	$519	$219
Operating Income (loss):	**$42,044**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1581.77%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$645,330**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,613**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Plano City

Unit Code: 047/030/30 **County:** KENDALL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,356,089
Equalized Assessed Valuation:	$245,149,937
Population:	8,916
Employees:	
Full Time:	47
Part Time:	9
Salaries Paid:	$2,522,462

Blended Component Units

Number Submitted = 1

Plano City Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,995,537	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$448	$548	$381
Revenue Collected During FY 08:	$17,201,661	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,945,907	$5,218,323	$2,340,819
Per Capita Revenue:	$1,929	$721	$564
Per Capita Expenditures:	$1,901	$706	$556
Revenues over (under) Expenditures:	$255,754	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	21.30%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,609,021	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$405	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$698,236	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,975,577	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,233,994**	$7,762,020	$1,837,009
Per Capita Debt:	**$363**	$1,174	$528
General Obligation Debt over EAV:	**0.88%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$40,336,811**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$4,524**	$1,329	$992
Revenue Collected During FY 08:	**$9,602,365**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,793,258**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,077**	$427	$282
Per Capita Expenditures:	**$313**	$403	$271
Operating Income (loss):	**$6,809,107**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1703.01%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$47,569,520**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$5,335**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Hill Village

Unit Code: 075/085/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $791,032

Equalized Assessed Valuation: $5,626,173

Population: 980

Employees:

Full Time: 18

Part Time:

Salaries Paid: $63,430

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$289,367	$266,951	$169,639
Per Capita Beginning Fund Balance:	$295	$666	$444
Revenue Collected During FY 08:	$267,277	$254,229	$117,702
Expenditures During FY 08:	$205,506	$232,039	$106,311
Per Capita Revenue:	$273	$581	$283
Per Capita Expenditures:	$210	$540	$267
Revenues over (under) Expenditures:	$61,771	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	170.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$351,138	$280,303	$171,795
Per Capita Ending Fund Balance:	$358	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$33,004	$37,131	$
Total Unrestricted Net Assets:	$318,133	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$326,622**	$385,902	$36,500
Per Capita Debt:	**$333**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,065,842**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,108**	$2,071	$745
Revenue Collected During FY 08:	**$656,586**	$206,165	$79,162
Expenditures During FY 08:	**$637,729**	$201,484	$88,676
Per Capita Revenue:	**$670**	$520	$198
Per Capita Expenditures:	**$651**	$519	$219
Operating Income (loss):	**$18,857**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**326.89%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,084,699**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,127**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Plains Village

Unit Code: 083/090/32 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$817,850
Equalized Assessed Valuation:	$9,305,704
Population:	777
Employees:	
Full Time:	2
Part Time:	9
Salaries Paid:	$210,158

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$255,393	$266,951	$169,639
Per Capita Beginning Fund Balance:	$329	$666	$444
Revenue Collected During FY 08:	$267,797	$254,229	$117,702
Expenditures During FY 08:	$340,978	$232,039	$106,311
Per Capita Revenue:	$345	$581	$283
Per Capita Expenditures:	$439	$540	$267
Revenues over (under) Expenditures:	-$73,181	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	76.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$260,212	$280,303	$171,795
Per Capita Ending Fund Balance:	$335	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$90,568	$37,131	$
Total Unrestricted Net Assets:	$169,644	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$942,188**	$385,902	$36,500
Per Capita Debt:	**$1,213**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,413,838**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,820**	$2,071	$745
Revenue Collected During FY 08:	**$1,932,610**	$206,165	$79,162
Expenditures During FY 08:	**$267,169**	$201,484	$88,676
Per Capita Revenue:	**$2,487**	$520	$198
Per Capita Expenditures:	**$344**	$519	$219
Operating Income (loss):	**$1,665,441**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1152.56%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$3,079,279**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,963**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plymouth Village

Unit Code: 034/065/32 **County:** HANCOCK

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,596,650

Equalized Assessed Valuation: $1,480,779

Population: 521

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: $40,926

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$174,857	$266,951	$169,639
Per Capita Beginning Fund Balance:	$336	$666	$444
Revenue Collected During FY 08:	$122,985	$254,229	$117,702
Expenditures During FY 08:	$88,142	$232,039	$106,311
Per Capita Revenue:	$236	$581	$283
Per Capita Expenditures:	$169	$540	$267
Revenues over (under) Expenditures:	$34,843	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	235.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$207,700	$280,303	$171,795
Per Capita Ending Fund Balance:	$399	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$207,734	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$690,000**	$385,902	$36,500
Per Capita Debt:	**$1,324**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$69,543**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$133**	$2,071	$745
Revenue Collected During FY 08:	**$157,719**	$206,165	$79,162
Expenditures During FY 08:	**$130,369**	$201,484	$88,676
Per Capita Revenue:	**$303**	$520	$198
Per Capita Expenditures:	**$250**	$519	$219
Operating Income (loss):	**$27,350**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**75.86%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$98,893**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$190**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pocahontas Village

Unit Code: 003/035/32 **County:** BOND

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $605,435

Equalized Assessed Valuation: $5,387,301

Population: 750

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: $149,829

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$412,113	$266,951	$169,639
Per Capita Beginning Fund Balance:	$549	$666	$444
Revenue Collected During FY 08:	$292,452	$254,229	$117,702
Expenditures During FY 08:	$186,041	$232,039	$106,311
Per Capita Revenue:	$390	$581	$283
Per Capita Expenditures:	$248	$540	$267
Revenues over (under) Expenditures:	$106,411	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	278.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	$518,524	$280,303	$171,795
Per Capita Ending Fund Balance:	$691	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$518,524	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$798,000**	$385,902	$36,500
Per Capita Debt:	**$1,064**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$598,952**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$799**	$2,071	$745
Revenue Collected During FY 08:	**$230,068**	$206,165	$79,162
Expenditures During FY 08:	**$299,487**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$399**	$519	$219
Operating Income (loss):	**-$69,419**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**176.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$529,533**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$706**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Polo City

Unit Code: 071/050/30 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,435,800
Equalized Assessed Valuation:	$25,379,205
Population:	2,509
Employees:	
Full Time:	10
Part Time:	25
Salaries Paid:	$507,703

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,545,024	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$616	$548	$381
Revenue Collected During FY 08:	$1,116,061	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,152,710	$5,218,323	$2,340,819
Per Capita Revenue:	$445	$721	$564
Per Capita Expenditures:	$459	$706	$556
Revenues over (under) Expenditures:	-$36,649	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	132.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,523,958	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$607	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$238,477	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,339,865	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$848,628**	$7,762,020	$1,837,009
Per Capita Debt:	**$338**	$1,174	$528
General Obligation Debt over EAV:	**2.84%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,187,112**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$872**	$1,329	$992
Revenue Collected During FY 08:	**$734,528**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$647,599**	$2,427,439	$1,076,743
Per Capita Revenue:	**$293**	$427	$282
Per Capita Expenditures:	**$258**	$403	$271
Operating Income (loss):	**$86,929**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**351.15%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,274,041**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$906**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pontiac City

Unit Code: 053/065/30 **County:** LIVINGSTON

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$17,172,700
Equalized Assessed Valuation:	$128,836,433
Population:	11,864
Employees:	
Full Time:	83
Part Time:	71
Salaries Paid:	$4,036,824

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,126,557	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$95	$548	$381
Revenue Collected During FY 08:	$7,620,452	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,653,915	$5,218,323	$2,340,819
Per Capita Revenue:	$642	$721	$564
Per Capita Expenditures:	$645	$706	$556
Revenues over (under) Expenditures:	-$33,463	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	15.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,223,094	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$103	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$1,223,094	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,478,065**	$7,762,020	$1,837,009
Per Capita Debt:	**$209**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,511,048**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$802**	$1,329	$992
Revenue Collected During FY 08:	**$1,827,713**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,544,616**	$2,427,439	$1,076,743
Per Capita Revenue:	**$154**	$427	$282
Per Capita Expenditures:	**$130**	$403	$271
Operating Income (loss):	**$283,097**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**629.55%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,724,145**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$820**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pontoon Beach Village

Unit Code: 057/095/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,904,371
Equalized Assessed Valuation:	$66,105,793
Population:	6,068
Employees:	
Full Time:	22
Part Time:	33
Salaries Paid:	$1,448,391

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,443,028	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$403	$548	$381
Revenue Collected During FY 08:	$5,148,589	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,426,870	$5,218,323	$2,340,819
Per Capita Revenue:	$848	$721	$564
Per Capita Expenditures:	$894	$706	$556
Revenues over (under) Expenditures:	-$278,281	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	39.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,164,747	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$357	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,186,409	$1,203,389	$223,442
Total Unrestricted Net Assets:	$393,865	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pontoosuc Village

Unit Code: 034/070/32 **County:** HANCOCK

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $34,030

Equalized Assessed Valuation: $1,028,581

Population: 159

Employees:

Full Time:

Part Time: 9

Salaries Paid: $5,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$87,290	$266,951	$169,639
Per Capita Beginning Fund Balance:	$549	$666	$444
Revenue Collected During FY 08:	$49,603	$254,229	$117,702
Expenditures During FY 08:	$34,891	$232,039	$106,311
Per Capita Revenue:	$312	$581	$283
Per Capita Expenditures:	$219	$540	$267
Revenues over (under) Expenditures:	$14,712	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	292.34%	286.45%	165.93%
Ending Fund Balance for FY 08:	$102,002	$280,303	$171,795
Per Capita Ending Fund Balance:	$642	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$102,002	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Poplar Grove Village

Unit Code: 004/020/32 **County:** BOONE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,920,700

Equalized Assessed Valuation: $11,805,410

Population: 4,000

Employees:

Full Time: 7

Part Time: 1

Salaries Paid: $378,796

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,463	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$38	$548	$381
Revenue Collected During FY 08:	$2,318,995	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,757,270	$5,218,323	$2,340,819
Per Capita Revenue:	$580	$721	$564
Per Capita Expenditures:	$689	$706	$556
Revenues over (under) Expenditures:	-$438,275	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$892,094	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$223	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$951,643	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,038,195**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,260**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,135,253**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$534**	$1,329	$992
Revenue Collected During FY 08:	**$1,635,666**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,446,570**	$2,427,439	$1,076,743
Per Capita Revenue:	**$409**	$427	$282
Per Capita Expenditures:	**$362**	$403	$271
Operating Income (loss):	**$189,096**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**85.17%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,232,103**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$308**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Port Barrington Village

Unit Code: 063/030/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$892,700
Equalized Assessed Valuation:	$64,015,313
Population:	1,000
Employees:	
Full Time:	2
Part Time:	7
Salaries Paid:	$249,815

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$827,085**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$827**	$666	$444
Revenue Collected During FY 08:	**$660,954**	$254,229	$117,702
Expenditures During FY 08:	**$586,758**	$232,039	$106,311
Per Capita Revenue:	**$661**	$581	$283
Per Capita Expenditures:	**$587**	$540	$267
Revenues over (under) Expenditures:	**$74,196**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**153.60%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$901,281**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$901**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$150,031**	$37,131	$
Total Unrestricted Net Assets:	**$805,024**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$878,374**	$385,902	$36,500
Per Capita Debt:	**$878**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Byron Village

Unit Code: 081/060/32 **County:** ROCK ISLAN

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,671,764
Equalized Assessed Valuation:	$26,548,739
Population:	1,600
Employees:	
Full Time:	3
Part Time:	52
Salaries Paid:	$262,323

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$424,634	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$265	$548	$381
Revenue Collected During FY 08:	$1,131,700	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,011,601	$5,218,323	$2,340,819
Per Capita Revenue:	$707	$721	$564
Per Capita Expenditures:	$632	$706	$556
Revenues over (under) Expenditures:	$120,099	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	33.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$337,734	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$211	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$94,334	$1,203,389	$223,442
Total Unrestricted Net Assets:	$243,400	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,210,706**	$7,762,020	$1,837,009
Per Capita Debt:	**$757**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$265,705**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$166**	$1,329	$992
Revenue Collected During FY 08:	**$775,116**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$478,524**	$2,427,439	$1,076,743
Per Capita Revenue:	**$484**	$427	$282
Per Capita Expenditures:	**$299**	$403	$271
Operating Income (loss):	**$296,592**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$769,296**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$481**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Posen City

Unit Code: 016/465/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,237,455
Equalized Assessed Valuation:	$68,593,128
Population:	4,929
Employees:	
Full Time:	29
Part Time:	73
Salaries Paid:	$1,967,439

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,600,665	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$731	$548	$381
Revenue Collected During FY 08:	$4,599,253	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,510,109	$5,218,323	$2,340,819
Per Capita Revenue:	$933	$721	$564
Per Capita Expenditures:	$1,118	$706	$556
Revenues over (under) Expenditures:	-$910,856	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,661,069	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$540	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$936,845	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,281,510	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,631,736**	$7,762,020	$1,837,009
Per Capita Debt:	**$534**	$1,174	$528
General Obligation Debt over EAV:	**3.31%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,200,174**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$446**	$1,329	$992
Revenue Collected During FY 08:	**$1,291,440**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,192,733**	$2,427,439	$1,076,743
Per Capita Revenue:	**$262**	$427	$282
Per Capita Expenditures:	**$242**	$403	$271
Operating Income (loss):	**$98,707**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**192.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,298,881**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$466**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Potomac Village

Unit Code: 092/075/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $472,379

Equalized Assessed Valuation: $4,355,463

Population: 753

Employees:

Full Time: 5

Part Time: 3

Salaries Paid: $111,469

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$225,611	$266,951	$169,639
Per Capita Beginning Fund Balance:	$300	$666	$444
Revenue Collected During FY 08:	$235,188	$254,229	$117,702
Expenditures During FY 08:	$233,434	$232,039	$106,311
Per Capita Revenue:	$312	$581	$283
Per Capita Expenditures:	$310	$540	$267
Revenues over (under) Expenditures:	$1,754	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	84.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$197,437	$280,303	$171,795
Per Capita Ending Fund Balance:	$262	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$58,793	$37,131	$
Total Unrestricted Net Assets:	$160,859	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$837,500**	$385,902	$36,500
Per Capita Debt:	**$1,112**	$841	$106
General Obligation Debt over EAV:	**6.08%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,654,614**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,197**	$2,071	$745
Revenue Collected During FY 08:	**$168,775**	$206,165	$79,162
Expenditures During FY 08:	**$253,771**	$201,484	$88,676
Per Capita Revenue:	**$224**	$520	$198
Per Capita Expenditures:	**$337**	$519	$219
Operating Income (loss):	**-$84,996**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**618.89%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,570,572**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,086**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Prairie City Village

Unit Code: 062/045/32 **County:** MCDONOUG

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$340,788
Equalized Assessed Valuation:	$1,309,422
Population:	461
Employees:	
Full Time:	
Part Time:	6
Salaries Paid:	$21,416

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$182,855	$266,951	$169,639
Per Capita Beginning Fund Balance:	$397	$666	$444
Revenue Collected During FY 08:	$92,821	$254,229	$117,702
Expenditures During FY 08:	$109,920	$232,039	$106,311
Per Capita Revenue:	$201	$581	$283
Per Capita Expenditures:	$238	$540	$267
Revenues over (under) Expenditures:	-$17,099	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	134.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$148,206	$280,303	$171,795
Per Capita Ending Fund Balance:	$321	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$148,206	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$900,000**	$385,902	$36,500
Per Capita Debt:	**$1,952**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,470,779**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,190**	$2,071	$745
Revenue Collected During FY 08:	**$173,810**	$206,165	$79,162
Expenditures During FY 08:	**$182,024**	$201,484	$88,676
Per Capita Revenue:	**$377**	$520	$198
Per Capita Expenditures:	**$395**	$519	$219
Operating Income (loss):	**-$8,214**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**813.14%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,480,115**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,211**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Prairie Du Rocher Village

Unit Code: 079/045/32 **County:** RANDOLPH

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,039,185
Equalized Assessed Valuation:	$3,740,402
Population:	613
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$74,918

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$551,627	$266,951	$169,639
Per Capita Beginning Fund Balance:	$900	$666	$444
Revenue Collected During FY 08:	$220,829	$254,229	$117,702
Expenditures During FY 08:	$185,334	$232,039	$106,311
Per Capita Revenue:	$360	$581	$283
Per Capita Expenditures:	$302	$540	$267
Revenues over (under) Expenditures:	$35,495	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	315.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$584,481	$280,303	$171,795
Per Capita Ending Fund Balance:	$953	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$588,495	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$394,000**	$385,902	$36,500
Per Capita Debt:	**$643**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,058,673**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,727**	$2,071	$745
Revenue Collected During FY 08:	**$191,260**	$206,165	$79,162
Expenditures During FY 08:	**$136,802**	$201,484	$88,676
Per Capita Revenue:	**$312**	$520	$198
Per Capita Expenditures:	**$223**	$519	$219
Operating Income (loss):	**$54,458**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**818.14%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,119,228**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,826**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prairie Grove Village

Unit Code: 063/092/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,439,992
Equalized Assessed Valuation:	$104,221,168
Population:	1,718
Employees:	
Full Time:	4
Part Time:	16
Salaries Paid:	$501,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$353,278	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$206	$548	$381
Revenue Collected During FY 08:	$1,310,522	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,129,752	$5,218,323	$2,340,819
Per Capita Revenue:	$763	$721	$564
Per Capita Expenditures:	$658	$706	$556
Revenues over (under) Expenditures:	$180,770	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$544,725	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$317	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$147	$1,203,389	$223,442
Total Unrestricted Net Assets:	$544,578	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$171,465**	$7,762,020	$1,837,009
Per Capita Debt:	**$100**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Princeton City

Unit Code: 006/090/30 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $59,591,325

Equalized Assessed Valuation: $138,429,181

Population: 7,501

Employees:

Full Time: 432

Part Time: 58

Salaries Paid: $17,789,681

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,514,055	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$5,668	$548	$381
Revenue Collected During FY 08:	$10,510,650	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,926,173	$5,218,323	$2,340,819
Per Capita Revenue:	$1,401	$721	$564
Per Capita Expenditures:	$1,723	$706	$556
Revenues over (under) Expenditures:	-$2,415,523	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	320.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$41,412,527	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$5,521	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,328,068	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,831,820	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,320,521**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,509**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$25,582,688**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,411**	$1,329	$992
Revenue Collected During FY 08:	**$10,393,286**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$10,883,998**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,386**	$427	$282
Per Capita Expenditures:	**$1,451**	$403	$271
Operating Income (loss):	**-$490,712**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**231.60%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$25,207,044**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,360**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Princeville Village

Unit Code: 072/075/32 **County:** PEORIA

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,586,106

Equalized Assessed Valuation: $22,593,823

Population: 1,621

Employees:

Full Time: 5

Part Time: 2

Salaries Paid: $228,137

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$664,930	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$410	$548	$381
Revenue Collected During FY 08:	$977,652	$5,252,094	$2,318,995
Expenditures During FY 08:	$908,936	$5,218,323	$2,340,819
Per Capita Revenue:	$603	$721	$564
Per Capita Expenditures:	$561	$706	$556
Revenues over (under) Expenditures:	$68,716	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	78.84%	87.61%	68.63%
Ending Fund Balance for FY 08:	$716,646	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$442	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$725,960	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$9,314	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,837,009**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,133**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,524,751**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$941**	$1,329	$992
Revenue Collected During FY 08:	**$705,432**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$719,012**	$2,427,439	$1,076,743
Per Capita Revenue:	**$435**	$427	$282
Per Capita Expenditures:	**$444**	$403	$271
Operating Income (loss):	**-$13,580**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**212.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,528,171**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$943**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prophetstown City

Unit Code: 098/045/30 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,457,519
Equalized Assessed Valuation:	$17,846,803
Population:	2,100
Employees:	
Full Time:	8
Part Time:	10
Salaries Paid:	$360,932

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$444,530	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$212	$548	$381
Revenue Collected During FY 08:	$1,155,389	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,390,004	$5,218,323	$2,340,819
Per Capita Revenue:	$550	$721	$564
Per Capita Expenditures:	$662	$706	$556
Revenues over (under) Expenditures:	-$234,615	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	25.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$359,915	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$171	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$359,915	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$253,722**	$7,762,020	$1,837,009
Per Capita Debt:	**$121**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$120,555**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$57**	$1,329	$992
Revenue Collected During FY 08:	**$206,852**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$307,693**	$2,427,439	$1,076,743
Per Capita Revenue:	**$99**	$427	$282
Per Capita Expenditures:	**$147**	$403	$271
Operating Income (loss):	**-$100,841**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**6.41%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,714**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$9**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prospect Heights City

Unit Code: 016/467/30 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,730,378
Equalized Assessed Valuation:	$529,056,846
Population:	17,081
Employees:	
Full Time:	50
Part Time:	32
Salaries Paid:	$4,027,909

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,708,959	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$334	$548	$381
Revenue Collected During FY 08:	$7,895,254	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,489,389	$5,218,323	$2,340,819
Per Capita Revenue:	$462	$721	$564
Per Capita Expenditures:	$497	$706	$556
Revenues over (under) Expenditures:	-$594,135	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,355,388	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$372	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,364,075	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,286,219	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,952,841**	$7,762,020	$1,837,009
Per Capita Debt:	**$817**	$1,174	$528
General Obligation Debt over EAV:	**1.44%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$52,935,449**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,099**	$1,329	$992
Revenue Collected During FY 08:	**$501,082**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,095,053**	$2,427,439	$1,076,743
Per Capita Revenue:	**$29**	$427	$282
Per Capita Expenditures:	**$64**	$403	$271
Operating Income (loss):	**-$593,971**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**4517.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$49,469,375**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,896**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pulaski Village

Unit Code: 077/040/32 **County:** PULASKI

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,370,500

Equalized Assessed Valuation: $634,683

Population: 246

Employees:

Full Time: 2

Part Time: 8

Salaries Paid: $51,052

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$38,739	$266,951	$169,639
Per Capita Beginning Fund Balance:	$157	$666	$444
Revenue Collected During FY 08:	$112,414	$254,229	$117,702
Expenditures During FY 08:	$127,085	$232,039	$106,311
Per Capita Revenue:	$457	$581	$283
Per Capita Expenditures:	$517	$540	$267
Revenues over (under) Expenditures:	-$14,671	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	37.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$47,216	$280,303	$171,795
Per Capita Ending Fund Balance:	$192	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,890	$37,131	$
Total Unrestricted Net Assets:	$39,067	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$103,636**	$385,902	$36,500
Per Capita Debt:	**$421**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,399,675**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,690**	$2,071	$745
Revenue Collected During FY 08:	**$69,492**	$206,165	$79,162
Expenditures During FY 08:	**$111,571**	$201,484	$88,676
Per Capita Revenue:	**$282**	$520	$198
Per Capita Expenditures:	**$454**	$519	$219
Operating Income (loss):	**-$42,079**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1223.35%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,364,901**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,548**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Quincy City

Unit Code: 001/070/30 **County:** ADAMS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$88,895,307
Equalized Assessed Valuation:	$485,676,782
Population:	39,983
Employees:	
Full Time:	369
Part Time:	61
Salaries Paid:	$18,891,998

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,984,966	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$200	$420	$380
Revenue Collected During FY 08:	$23,516,274	$47,279,441	$36,812,097
Expenditures During FY 08:	$25,110,112	$46,868,184	$35,335,224
Per Capita Revenue:	$588	$910	$884
Per Capita Expenditures:	$628	$894	$899
Revenues over (under) Expenditures:	-$1,593,838	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	30.64%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,694,792	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$192	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,863,764	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$2,637,785	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$24,634,473**	$74,451,458	$47,444,580
Per Capita Debt:	**$616**	$1,334	$1,078
General Obligation Debt over EAV:	**3.13%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$77,136,901**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,929**	$1,214	$976
Revenue Collected During FY 08:	**$11,423,145**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$12,507,575**	$16,245,069	$9,219,236
Per Capita Revenue:	**$286**	$312	$227
Per Capita Expenditures:	**$313**	$294	$237
Operating Income (loss):	**-$1,084,430**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**612.28%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$76,581,397**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,915**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Radom Village

Unit Code: 095/050/32 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $356,585

Equalized Assessed Valuation: $1,358,759

Population: 395

Employees:

Full Time:

Part Time: 9

Salaries Paid: $17,960

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$78,782	$266,951	$169,639
Per Capita Beginning Fund Balance:	$199	$666	$444
Revenue Collected During FY 08:	$73,294	$254,229	$117,702
Expenditures During FY 08:	$38,708	$232,039	$106,311
Per Capita Revenue:	$186	$581	$283
Per Capita Expenditures:	$98	$540	$267
Revenues over (under) Expenditures:	$34,586	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	293.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$113,518	$280,303	$171,795
Per Capita Ending Fund Balance:	$287	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$113,518	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$38,000**	$385,902	$36,500
Per Capita Debt:	**$96**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$342,908**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$868**	$2,071	$745
Revenue Collected During FY 08:	**$60,286**	$206,165	$79,162
Expenditures During FY 08:	**$110,015**	$201,484	$88,676
Per Capita Revenue:	**$153**	$520	$198
Per Capita Expenditures:	**$279**	$519	$219
Operating Income (loss):	**-$49,729**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**266.35%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$293,029**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$742**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Raleigh Village

Unit Code: 082/035/32 **County:** SALINE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $112,668

Equalized Assessed Valuation: $1,824,761

Population: 340

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: $24,467

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$264,922	$266,951	$169,639
Per Capita Beginning Fund Balance:	$779	$666	$444
Revenue Collected During FY 08:	$97,463	$254,229	$117,702
Expenditures During FY 08:	$61,849	$232,039	$106,311
Per Capita Revenue:	$287	$581	$283
Per Capita Expenditures:	$182	$540	$267
Revenues over (under) Expenditures:	$35,614	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	698.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$431,937	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,270	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$305,605	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$592,176	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,742	$2,071	$745
Revenue Collected During FY 08:	$28,076	$206,165	$79,162
Expenditures During FY 08:	$27,638	$201,484	$88,676
Per Capita Revenue:	$83	$520	$198
Per Capita Expenditures:	$81	$519	$219
Operating Income (loss):	$438	$4,680	$
Ratio of Retained Earnings to Expenditures:	2148.44%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$593,787	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,746	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ramsey Village

Unit Code: 026/025/32 **County:** FAYETTE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,548,000

Equalized Assessed Valuation: $4,310,074

Population: 1,056

Employees:

Full Time: 4

Part Time: 8

Salaries Paid: $150,822

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$412,221	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$390	$548	$381
Revenue Collected During FY 08:	$309,422	$5,252,094	$2,318,995
Expenditures During FY 08:	$308,504	$5,218,323	$2,340,819
Per Capita Revenue:	$293	$721	$564
Per Capita Expenditures:	$292	$706	$556
Revenues over (under) Expenditures:	$918	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	133.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	$413,139	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$391	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$128,279	$1,203,389	$223,442
Total Unrestricted Net Assets:	$274,360	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$601,133**	$7,762,020	$1,837,009
Per Capita Debt:	**$569**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,929,017**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,827**	$1,329	$992
Revenue Collected During FY 08:	**$636,191**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$332,915**	$2,427,439	$1,076,743
Per Capita Revenue:	**$602**	$427	$282
Per Capita Expenditures:	**$315**	$403	$271
Operating Income (loss):	**$303,276**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**670.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,232,293**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,114**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rankin Village

Unit Code: 092/080/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $478,944

Equalized Assessed Valuation: $2,713,184

Population: 617

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: $97,535

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$105,782	$266,951	$169,639
Per Capita Beginning Fund Balance:	$171	$666	$444
Revenue Collected During FY 08:	$257,044	$254,229	$117,702
Expenditures During FY 08:	$242,270	$232,039	$106,311
Per Capita Revenue:	$417	$581	$283
Per Capita Expenditures:	$393	$540	$267
Revenues over (under) Expenditures:	$14,774	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	54.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$130,923	$280,303	$171,795
Per Capita Ending Fund Balance:	$212	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$130,923	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$336,997**	$385,902	$36,500
Per Capita Debt:	**$546**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$474,007**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$768**	$2,071	$745
Revenue Collected During FY 08:	**$136,106**	$206,165	$79,162
Expenditures During FY 08:	**$290,400**	$201,484	$88,676
Per Capita Revenue:	**$221**	$520	$198
Per Capita Expenditures:	**$471**	$519	$219
Operating Income (loss):	**-$154,294**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**110.09%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$319,713**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$518**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rantoul Village

Unit Code: 010/080/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,178,910
Equalized Assessed Valuation:	$109,643,742
Population:	12,309
Employees:	
Full Time:	138
Part Time:	314
Salaries Paid:	$7,353,628

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,466,063	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$688	$548	$381
Revenue Collected During FY 08:	$10,243,241	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,455,690	$5,218,323	$2,340,819
Per Capita Revenue:	$832	$721	$564
Per Capita Expenditures:	$768	$706	$556
Revenues over (under) Expenditures:	$787,551	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	84.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,975,505	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$648	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,603,005	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,551,098	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,637,746**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,433**	$1,174	$528
General Obligation Debt over EAV:	**15.39%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$108,806,871**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$8,840**	$1,329	$992
Revenue Collected During FY 08:	**$20,815,890**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$21,082,295**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,691**	$427	$282
Per Capita Expenditures:	**$1,713**	$403	$271
Operating Income (loss):	**-$266,405**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**502.68%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$105,977,131**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$8,610**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rapids City Village

Unit Code: 081/065/32 **County:** ROCK ISLAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $940,932

Equalized Assessed Valuation: $22,533,108

Population: 953

Employees:

Full Time: 3

Part Time: 12

Salaries Paid: $142,292

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$373,107	$266,951	$169,639
Per Capita Beginning Fund Balance:	$392	$666	$444
Revenue Collected During FY 08:	$399,890	$254,229	$117,702
Expenditures During FY 08:	$393,211	$232,039	$106,311
Per Capita Revenue:	$420	$581	$283
Per Capita Expenditures:	$413	$540	$267
Revenues over (under) Expenditures:	$6,679	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	96.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$379,786	$280,303	$171,795
Per Capita Ending Fund Balance:	$399	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$379,679	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$804,715**	$385,902	$36,500
Per Capita Debt:	**$844**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,553,207**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,679**	$2,071	$745
Revenue Collected During FY 08:	**$320,490**	$206,165	$79,162
Expenditures During FY 08:	**$417,996**	$201,484	$88,676
Per Capita Revenue:	**$336**	$520	$198
Per Capita Expenditures:	**$439**	$519	$219
Operating Income (loss):	**-$97,506**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**587.49%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,455,701**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,577**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Raritan Village

Unit Code: 036/040/32 **County:** HENDERSON

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $53,500

Equalized Assessed Valuation: $688,972

Population: 150

Employees:

Full Time:

Part Time: 11

Salaries Paid: $5,215

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$113,739	$266,951	$169,639
Per Capita Beginning Fund Balance:	$758	$666	$444
Revenue Collected During FY 08:	$44,761	$254,229	$117,702
Expenditures During FY 08:	$47,729	$232,039	$106,311
Per Capita Revenue:	$298	$581	$283
Per Capita Expenditures:	$318	$540	$267
Revenues over (under) Expenditures:	-$2,968	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	232.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$110,771	$280,303	$171,795
Per Capita Ending Fund Balance:	$738	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,029	$37,131	$
Total Unrestricted Net Assets:	$98,742	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$454,214	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$3,028	$2,071	$745
Revenue Collected During FY 08:	$25,543	$206,165	$79,162
Expenditures During FY 08:	$32,482	$201,484	$88,676
Per Capita Revenue:	$170	$520	$198
Per Capita Expenditures:	$217	$519	$219
Operating Income (loss):	-$6,939	$4,680	$
Ratio of Retained Earnings to Expenditures:	1376.99%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$447,275	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,982	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Raymond Village

Unit Code: 068/070/32 **County:** MONTGOME

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,178,600

Equalized Assessed Valuation: $10,435,074

Population: 927

Employees:

Full Time: 8

Part Time: 5

Salaries Paid: $279,132

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$540,709	$266,951	$169,639
Per Capita Beginning Fund Balance:	$583	$666	$444
Revenue Collected During FY 08:	$435,934	$254,229	$117,702
Expenditures During FY 08:	$332,486	$232,039	$106,311
Per Capita Revenue:	$470	$581	$283
Per Capita Expenditures:	$359	$540	$267
Revenues over (under) Expenditures:	$103,448	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	193.74%	286.45%	165.93%
Ending Fund Balance for FY 08:	$644,157	$280,303	$171,795
Per Capita Ending Fund Balance:	$695	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$644,157	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,334,703	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,440	$2,071	$745
Revenue Collected During FY 08:	$443,601	$206,165	$79,162
Expenditures During FY 08:	$474,427	$201,484	$88,676
Per Capita Revenue:	$479	$520	$198
Per Capita Expenditures:	$512	$519	$219
Operating Income (loss):	-$30,826	$4,680	$
Ratio of Retained Earnings to Expenditures:	274.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,303,877	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,407	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Red Bud City

Unit Code: 079/050/30 **County:** RANDOLPH

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,134,940
Equalized Assessed Valuation:	$61,189,027
Population:	3,623
Employees:	
Full Time:	29
Part Time:	41
Salaries Paid:	$1,449,991

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,864,834	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$791	$548	$381
Revenue Collected During FY 08:	$2,330,438	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,780,932	$5,218,323	$2,340,819
Per Capita Revenue:	$643	$721	$564
Per Capita Expenditures:	$492	$706	$556
Revenues over (under) Expenditures:	$549,506	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	171.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,061,251	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$845	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,524,129	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,341,902**	$7,762,020	$1,837,009
Per Capita Debt:	**$646**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,416,673**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,427**	$1,329	$992
Revenue Collected During FY 08:	**$6,849,228**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,387,645**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,890**	$427	$282
Per Capita Expenditures:	**$1,763**	$403	$271
Operating Income (loss):	**$461,583**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**201.61%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,878,256**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,555**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reddick Village

Unit Code: 046/080/32 **County:** KANKAKEE

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $912,300

Equalized Assessed Valuation: $2,161,859

Population: 250

Employees:

Full Time:

Part Time: 3

Salaries Paid: $26,371

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$277,478	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,110	$666	$444
Revenue Collected During FY 08:	$92,010	$254,229	$117,702
Expenditures During FY 08:	$148,225	$232,039	$106,311
Per Capita Revenue:	$368	$581	$283
Per Capita Expenditures:	$593	$540	$267
Revenues over (under) Expenditures:	-$56,215	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	149.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$221,263	$280,303	$171,795
Per Capita Ending Fund Balance:	$885	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$221,263	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Redmon Village

Unit Code: 023/040/32 **County:** EDGAR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $75,102

Equalized Assessed Valuation: $776,314

Population: 201

Employees:

Full Time:

Part Time: 12

Salaries Paid: $12,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$27,484	$266,951	$169,639
Per Capita Beginning Fund Balance:	$137	$666	$444
Revenue Collected During FY 08:	$33,031	$254,229	$117,702
Expenditures During FY 08:	$25,009	$232,039	$106,311
Per Capita Revenue:	$164	$581	$283
Per Capita Expenditures:	$124	$540	$267
Revenues over (under) Expenditures:	$8,022	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	160.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,061	$280,303	$171,795
Per Capita Ending Fund Balance:	$199	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$11,567	$2,724	$
Total Unreserved Funds:	$28,494	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,044**	$385,902	$36,500
Per Capita Debt:	**$10**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,240**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$21**	$2,071	$745
Revenue Collected During FY 08:	**$45,057**	$206,165	$79,162
Expenditures During FY 08:	**$37,047**	$201,484	$88,676
Per Capita Revenue:	**$224**	$520	$198
Per Capita Expenditures:	**$184**	$519	$219
Operating Income (loss):	**$8,010**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**20.77%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$7,695**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$38**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reynolds Village

Unit Code: 081/070/32 **County:** ROCK ISLAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $393,667

Equalized Assessed Valuation: $5,466,912

Population: 487

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $62,815

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$225,679	$266,951	$169,639
Per Capita Beginning Fund Balance:	$463	$666	$444
Revenue Collected During FY 08:	$133,924	$254,229	$117,702
Expenditures During FY 08:	$118,238	$232,039	$106,311
Per Capita Revenue:	$275	$581	$283
Per Capita Expenditures:	$243	$540	$267
Revenues over (under) Expenditures:	$15,686	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	204.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$241,365	$280,303	$171,795
Per Capita Ending Fund Balance:	$496	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,815	$37,131	$
Total Unrestricted Net Assets:	$237,550	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$851,220	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,748	$2,071	$745
Revenue Collected During FY 08:	$147,358	$206,165	$79,162
Expenditures During FY 08:	$119,594	$201,484	$88,676
Per Capita Revenue:	$303	$520	$198
Per Capita Expenditures:	$246	$519	$219
Operating Income (loss):	$27,764	$4,680	$
Ratio of Retained Earnings to Expenditures:	734.97%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$878,984	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,805	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Richton Park Village

Unit Code: 016/470/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,014,441
Equalized Assessed Valuation:	$187,157,103
Population:	12,886
Employees:	
Full Time:	64
Part Time:	131
Salaries Paid:	$4,778,792

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,858,531	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$222	$548	$381
Revenue Collected During FY 08:	$7,058,446	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,190,776	$5,218,323	$2,340,819
Per Capita Revenue:	$548	$721	$564
Per Capita Expenditures:	$636	$706	$556
Revenues over (under) Expenditures:	-$1,132,330	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	28.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,356,951	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$183	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,173,685	$1,203,389	$223,442
Total Unrestricted Net Assets:	$10,528,285	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,167,226**	$7,762,020	$1,837,009
Per Capita Debt:	**$634**	$1,174	$528
General Obligation Debt over EAV:	**3.59%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,656,815**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$749**	$1,329	$992
Revenue Collected During FY 08:	**$3,311,082**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,842,616**	$2,427,439	$1,076,743
Per Capita Revenue:	**$257**	$427	$282
Per Capita Expenditures:	**$221**	$403	$271
Operating Income (loss):	**$468,466**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**346.10%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,838,205**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$763**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Richview Village

Unit Code: 095/055/32 **County:** WASHINGTO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $479,155

Equalized Assessed Valuation: $1,850,201

Population: 298

Employees:

Full Time:

Part Time: 12

Salaries Paid: $27,215

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$108,507	$266,951	$169,639
Per Capita Beginning Fund Balance:	$364	$666	$444
Revenue Collected During FY 08:	$97,833	$254,229	$117,702
Expenditures During FY 08:	$63,610	$232,039	$106,311
Per Capita Revenue:	$328	$581	$283
Per Capita Expenditures:	$213	$540	$267
Revenues over (under) Expenditures:	$34,223	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	171.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$108,789	$280,303	$171,795
Per Capita Ending Fund Balance:	$365	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$108,789	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$669,000**	$385,902	$36,500
Per Capita Debt:	**$2,245**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,058,621**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$6,908**	$2,071	$745
Revenue Collected During FY 08:	**$154,194**	$206,165	$79,162
Expenditures During FY 08:	**$199,884**	$201,484	$88,676
Per Capita Revenue:	**$517**	$520	$198
Per Capita Expenditures:	**$671**	$519	$219
Operating Income (loss):	**-$45,690**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1007.05%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,012,931**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$6,755**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridge Farm Village

Unit Code: 092/085/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $559,052

Equalized Assessed Valuation: $5,059,269

Population: 939

Employees:

Full Time: 4

Part Time: 2

Salaries Paid: $143,230

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$249,801	$266,951	$169,639
Per Capita Beginning Fund Balance:	$266	$666	$444
Revenue Collected During FY 08:	$265,694	$254,229	$117,702
Expenditures During FY 08:	$265,054	$232,039	$106,311
Per Capita Revenue:	$283	$581	$283
Per Capita Expenditures:	$282	$540	$267
Revenues over (under) Expenditures:	$640	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	94.49%	286.45%	165.93%
Ending Fund Balance for FY 08:	$250,441	$280,303	$171,795
Per Capita Ending Fund Balance:	$267	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$56,900	$37,131	$
Total Unrestricted Net Assets:	$193,541	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$158,737**	$385,902	$36,500
Per Capita Debt:	**$169**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,427,235**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,520**	$2,071	$745
Revenue Collected During FY 08:	**$281,141**	$206,165	$79,162
Expenditures During FY 08:	**$315,987**	$201,484	$88,676
Per Capita Revenue:	**$299**	$520	$198
Per Capita Expenditures:	**$337**	$519	$219
Operating Income (loss):	**-$34,846**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**440.65%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,392,389**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,483**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridgway Village

Unit Code: 030/035/32 **County:** GALLATIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $471,390

Equalized Assessed Valuation: $2,913,803

Population: 928

Employees:

Full Time: 7

Part Time: 2

Salaries Paid: $189,569

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$54,470	$266,951	$169,639
Per Capita Beginning Fund Balance:	$59	$666	$444
Revenue Collected During FY 08:	$383,980	$254,229	$117,702
Expenditures During FY 08:	$338,968	$232,039	$106,311
Per Capita Revenue:	$414	$581	$283
Per Capita Expenditures:	$365	$540	$267
Revenues over (under) Expenditures:	$45,012	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	45.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$155,022	$280,303	$171,795
Per Capita Ending Fund Balance:	$167	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$155,022	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$160,173**	$385,902	$36,500
Per Capita Debt:	**$173**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$673,577**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$726**	$2,071	$745
Revenue Collected During FY 08:	**$302,967**	$206,165	$79,162
Expenditures During FY 08:	**$260,932**	$201,484	$88,676
Per Capita Revenue:	**$326**	$520	$198
Per Capita Expenditures:	**$281**	$519	$219
Operating Income (loss):	**$42,035**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**279.92%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$730,399**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$787**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ringwood Village

Unit Code: 063/094/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,287,386
Equalized Assessed Valuation:	$37,730,621
Population:	600
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$14,602

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$470,695	$266,951	$169,639
Per Capita Beginning Fund Balance:	$784	$666	$444
Revenue Collected During FY 08:	$279,526	$254,229	$117,702
Expenditures During FY 08:	$284,550	$232,039	$106,311
Per Capita Revenue:	$466	$581	$283
Per Capita Expenditures:	$474	$540	$267
Revenues over (under) Expenditures:	-$5,024	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	163.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$465,671	$280,303	$171,795
Per Capita Ending Fund Balance:	$776	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,279	$37,131	$
Total Unrestricted Net Assets:	$422,392	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rio Village

Unit Code: 048/050/32 **County:** KNOX

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $129,097

Equalized Assessed Valuation: $1,731,613

Population: 233

Employees:

Full Time:

Part Time: 10

Salaries Paid: $9,665

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$251,667	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,080	$666	$444
Revenue Collected During FY 08:	$56,977	$254,229	$117,702
Expenditures During FY 08:	$38,311	$232,039	$106,311
Per Capita Revenue:	$245	$581	$283
Per Capita Expenditures:	$164	$540	$267
Revenues over (under) Expenditures:	$18,666	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	692.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$265,333	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,139	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,636	$37,131	$
Total Unrestricted Net Assets:	$250,697	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$73,000**	$385,902	$36,500
Per Capita Debt:	**$313**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$236,233**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,014**	$2,071	$745
Revenue Collected During FY 08:	**$41,469**	$206,165	$79,162
Expenditures During FY 08:	**$36,169**	$201,484	$88,676
Per Capita Revenue:	**$178**	$520	$198
Per Capita Expenditures:	**$155**	$519	$219
Operating Income (loss):	**$5,300**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**681.61%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$246,533**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,058**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ripley Village

Unit Code: 005/020/32 **County:** BROWN

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $60,687

Equalized Assessed Valuation: $380,550

Population: 103

Employees:

Full Time:

Part Time: 11

Salaries Paid: $3,840

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$72,636	$266,951	$169,639
Per Capita Beginning Fund Balance:	$705	$666	$444
Revenue Collected During FY 08:	$67,160	$254,229	$117,702
Expenditures During FY 08:	$60,687	$232,039	$106,311
Per Capita Revenue:	$652	$581	$283
Per Capita Expenditures:	$589	$540	$267
Revenues over (under) Expenditures:	$6,473	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	130.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$79,109	$280,303	$171,795
Per Capita Ending Fund Balance:	$768	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$21,946	$2,724	$
Total Unreserved Funds:	$36,747	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: River Forest Village

Unit Code: 016/480/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,249,614
Equalized Assessed Valuation:	$515,665,926
Population:	11,635
Employees:	
Full Time:	78
Part Time:	19
Salaries Paid:	$6,616,323

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,118,147	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$354	$548	$381
Revenue Collected During FY 08:	$10,688,125	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,340,103	$5,218,323	$2,340,819
Per Capita Revenue:	$919	$721	$564
Per Capita Expenditures:	$975	$706	$556
Revenues over (under) Expenditures:	-$651,978	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	30.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,465,364	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$298	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,255,587	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,435,282	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,065,459**	$7,762,020	$1,837,009
Per Capita Debt:	**$693**	$1,174	$528
General Obligation Debt over EAV:	**1.54%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,067,967**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$522**	$1,329	$992
Revenue Collected During FY 08:	**$2,313,080**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,186,752**	$2,427,439	$1,076,743
Per Capita Revenue:	**$199**	$427	$282
Per Capita Expenditures:	**$188**	$403	$271
Operating Income (loss):	**$126,328**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**283.26%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,194,295**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$532**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: River Grove Village

Unit Code: 016/485/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,207,341
Equalized Assessed Valuation:	$262,149,942
Population:	10,064
Employees:	
Full Time:	45
Part Time:	155
Salaries Paid:	$4,414,385

Blended Component Units

Number Submitted = 1

River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,981,566	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$495	$548	$381
Revenue Collected During FY 08:	$9,286,485	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,706,326	$5,218,323	$2,340,819
Per Capita Revenue:	$923	$721	$564
Per Capita Expenditures:	$964	$706	$556
Revenues over (under) Expenditures:	-$419,841	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.22%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,777,805	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$475	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,919,270	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$5,797,586	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,763,787**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,268**	$1,174	$528
General Obligation Debt over EAV:	**1.85%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,178,311**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$316**	$1,329	$992
Revenue Collected During FY 08:	**$1,556,961**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,390,204**	$2,427,439	$1,076,743
Per Capita Revenue:	**$155**	$427	$282
Per Capita Expenditures:	**$138**	$403	$271
Operating Income (loss):	**$166,757**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**240.62%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,345,068**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$332**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverdale Village
Unit Code:	016/475/32
County:	COOK
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$42,994,320
Equalized Assessed Valuation:	$135,861,088
Population:	14,077
Employees:	
Full Time:	90
Part Time:	25
Salaries Paid:	$5,490,268

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$570,448	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$41	$548	$381
Revenue Collected During FY 08:	$10,189,024	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,611,022	$5,218,323	$2,340,819
Per Capita Revenue:	$724	$721	$564
Per Capita Expenditures:	$754	$706	$556
Revenues over (under) Expenditures:	-$421,998	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-12.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$1,313,562	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$93	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,729,212	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,532,461	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,413,105**	$7,762,020	$1,837,009
Per Capita Debt:	**$811**	$1,174	$528
General Obligation Debt over EAV:	**2.55%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,611,500**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$683**	$1,329	$992
Revenue Collected During FY 08:	**$2,998,148**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,383,857**	$2,427,439	$1,076,743
Per Capita Revenue:	**$213**	$427	$282
Per Capita Expenditures:	**$240**	$403	$271
Operating Income (loss):	**-$385,709**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**273.02%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,238,540**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$656**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverside Village

Unit Code: 016/490/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,991,251

Equalized Assessed Valuation: $328,080,935

Population: 8,895

Employees:

Full Time: 43

Part Time: 92

Salaries Paid: $4,153,818

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,907,136	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$552	$548	$381
Revenue Collected During FY 08:	$8,609,758	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,239,408	$5,218,323	$2,340,819
Per Capita Revenue:	$968	$721	$564
Per Capita Expenditures:	$926	$706	$556
Revenues over (under) Expenditures:	$370,350	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.89%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,429,350	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$610	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,459,548	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,869,341	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,392,750**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,056**	$1,174	$528
General Obligation Debt over EAV:	**1.29%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,266,319**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,267**	$1,329	$992
Revenue Collected During FY 08:	**$2,432,174**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,183,309**	$2,427,439	$1,076,743
Per Capita Revenue:	**$273**	$427	$282
Per Capita Expenditures:	**$245**	$403	$271
Operating Income (loss):	**$248,865**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**527.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,516,842**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,295**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverton Village

Unit Code: 083/095/32 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,094,573
Equalized Assessed Valuation:	$33,894,017
Population:	2,997
Employees:	
Full Time:	49
Part Time:	
Salaries Paid:	$1,123,137

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$489,765	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$163	$548	$381
Revenue Collected During FY 08:	$984,108	$5,252,094	$2,318,995
Expenditures During FY 08:	$936,865	$5,218,323	$2,340,819
Per Capita Revenue:	$328	$721	$564
Per Capita Expenditures:	$313	$706	$556
Revenues over (under) Expenditures:	$47,243	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.16%	87.61%	68.63%
Ending Fund Balance for FY 08:	$498,002	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$166	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$498,002	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,395,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$465**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,459,092**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,155**	$1,329	$992
Revenue Collected During FY 08:	**$4,518,878**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,338,736**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,508**	$427	$282
Per Capita Expenditures:	**$1,448**	$403	$271
Operating Income (loss):	**$180,142**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**153.92%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,678,240**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,228**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Riverwoods Village

Unit Code: 049/155/32 **County:** LAKE

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $14,830,350

Equalized Assessed Valuation: $444,729,639

Population: 3,900

Employees:

Full Time: 10

Part Time: 13

Salaries Paid: $1,077,871

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,564,462	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$3,478	$548	$381
Revenue Collected During FY 08:	$3,449,558	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,693,665	$5,218,323	$2,340,819
Per Capita Revenue:	$885	$721	$564
Per Capita Expenditures:	$691	$706	$556
Revenues over (under) Expenditures:	$755,893	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	490.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	$13,220,175	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$3,390	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,018	$1,203,389	$223,442
Total Unrestricted Net Assets:	$13,453,006	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,371,602**	$7,762,020	$1,837,009
Per Capita Debt:	**$608**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$10,695,609**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,742**	$1,329	$992
Revenue Collected During FY 08:	**$1,797,010**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,398,228**	$2,427,439	$1,076,743
Per Capita Revenue:	**$461**	$427	$282
Per Capita Expenditures:	**$359**	$403	$271
Operating Income (loss):	**$398,782**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**872.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$12,194,571**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,127**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roanoke Village

Unit Code: 102/060/32 **County:** WOODFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,295,100
Equalized Assessed Valuation:	$31,148,350
Population:	1,998
Employees:	
Full Time:	6
Part Time:	64
Salaries Paid:	$280,164

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,473,696	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$738	$548	$381
Revenue Collected During FY 08:	$1,018,039	$5,252,094	$2,318,995
Expenditures During FY 08:	$835,363	$5,218,323	$2,340,819
Per Capita Revenue:	$510	$721	$564
Per Capita Expenditures:	$418	$706	$556
Revenues over (under) Expenditures:	$182,676	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	192.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,611,190	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$806	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$9,418	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,676,022	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,414**	$7,762,020	$1,837,009
Per Capita Debt:	**$17**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,393,819**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,198**	$1,329	$992
Revenue Collected During FY 08:	**$340,152**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$346,577**	$2,427,439	$1,076,743
Per Capita Revenue:	**$170**	$427	$282
Per Capita Expenditures:	**$173**	$403	$271
Operating Income (loss):	**-$6,425**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**699.75%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,425,189**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,214**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Roberts Village

Unit Code: 027/045/32 **County:** FORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $417,198

Equalized Assessed Valuation: $3,128,026

Population: 387

Employees:

Full Time:

Part Time: 14

Salaries Paid: $36,555

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$164,299	$266,951	$169,639
Per Capita Beginning Fund Balance:	$425	$666	$444
Revenue Collected During FY 08:	$145,887	$254,229	$117,702
Expenditures During FY 08:	$147,947	$232,039	$106,311
Per Capita Revenue:	$377	$581	$283
Per Capita Expenditures:	$382	$540	$267
Revenues over (under) Expenditures:	-$2,060	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	109.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$162,239	$280,303	$171,795
Per Capita Ending Fund Balance:	$419	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$162,239	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$75,000**	$385,902	$36,500
Per Capita Debt:	**$194**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$81,777**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$211**	$2,071	$745
Revenue Collected During FY 08:	**$28,417**	$206,165	$79,162
Expenditures During FY 08:	**$89,658**	$201,484	$88,676
Per Capita Revenue:	**$73**	$520	$198
Per Capita Expenditures:	**$232**	$519	$219
Operating Income (loss):	**-$61,241**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**106.56%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$95,536**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$247**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Robinson City

Unit Code: 017/030/30 **County:** CRAWFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $7,831,858

Equalized Assessed Valuation: $59,778,811

Population: 6,392

Employees:

Full Time: 45

Part Time: 68

Salaries Paid: $2,113,791

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,668,734	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$261	$548	$381
Revenue Collected During FY 08:	$3,950,197	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,832,371	$5,218,323	$2,340,819
Per Capita Revenue:	$618	$721	$564
Per Capita Expenditures:	$600	$706	$556
Revenues over (under) Expenditures:	$117,826	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	48.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,871,960	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$293	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,632,990	$1,203,389	$223,442
Total Unrestricted Net Assets:	$238,971	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,905,505**	$7,762,020	$1,837,009
Per Capita Debt:	**$298**	$1,174	$528
General Obligation Debt over EAV:	**2.63%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,239,581**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$976**	$1,329	$992
Revenue Collected During FY 08:	**$712,193**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$792,225**	$2,427,439	$1,076,743
Per Capita Revenue:	**$111**	$427	$282
Per Capita Expenditures:	**$124**	$403	$271
Operating Income (loss):	**-$80,032**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**777.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,159,549**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$964**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rochelle City

Unit Code: 071/055/30 **County:** OGLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$45,995,633
Equalized Assessed Valuation:	$192,216,287
Population:	9,854
Employees:	
Full Time:	133
Part Time:	52
Salaries Paid:	$6,879,377

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,601,107	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$467	$548	$381
Revenue Collected During FY 08:	$8,093,917	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,683,579	$5,218,323	$2,340,819
Per Capita Revenue:	$821	$721	$564
Per Capita Expenditures:	$780	$706	$556
Revenues over (under) Expenditures:	$410,338	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,283,075	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$536	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,036,904	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,395,510	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$23,314,391**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,366**	$1,174	$528
General Obligation Debt over EAV:	**0.07%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$56,563,593**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$5,740**	$1,329	$992
Revenue Collected During FY 08:	**$27,739,270**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$22,826,071**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,815**	$427	$282
Per Capita Expenditures:	**$2,316**	$403	$271
Operating Income (loss):	**$4,913,199**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**268.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$61,343,343**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$6,225**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rock City Village

Unit Code: 089/055/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $56,425

Equalized Assessed Valuation: $3,625,407

Population: 320

Employees:

Full Time:

Part Time: 13

Salaries Paid: $13,794

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$280,327	$266,951	$169,639
Per Capita Beginning Fund Balance:	$876	$666	$444
Revenue Collected During FY 08:	$72,978	$254,229	$117,702
Expenditures During FY 08:	$71,050	$232,039	$106,311
Per Capita Revenue:	$228	$581	$283
Per Capita Expenditures:	$222	$540	$267
Revenues over (under) Expenditures:	$1,928	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	397.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	$282,068	$280,303	$171,795
Per Capita Ending Fund Balance:	$881	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$3,086	$2,724	$
Total Unreserved Funds:	$278,983	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$602,834	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,884	$2,071	$745
Revenue Collected During FY 08:	$67,980	$206,165	$79,162
Expenditures During FY 08:	$78,274	$201,484	$88,676
Per Capita Revenue:	$212	$520	$198
Per Capita Expenditures:	$245	$519	$219
Operating Income (loss):	-$10,294	$4,680	$
Ratio of Retained Earnings to Expenditures:	757.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$592,727	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,852	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rock Falls City

Unit Code: 098/050/30 **County:** WHITESIDE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $19,748,263

Equalized Assessed Valuation: $73,370,924

Population: 9,325

Employees:

Full Time: 91

Part Time: 39

Salaries Paid: $3,797,091

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,767,302	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$297	$548	$381
Revenue Collected During FY 08:	$5,737,258	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,469,695	$5,218,323	$2,340,819
Per Capita Revenue:	$615	$721	$564
Per Capita Expenditures:	$587	$706	$556
Revenues over (under) Expenditures:	$267,563	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	61.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,350,984	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$359	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,066,277	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,578,179	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,380,866**	$7,762,020	$1,837,009
Per Capita Debt:	**$577**	$1,174	$528
General Obligation Debt over EAV:	**2.01%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$31,557,686**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,384**	$1,329	$992
Revenue Collected During FY 08:	**$11,958,567**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$11,107,192**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,282**	$427	$282
Per Capita Expenditures:	**$1,191**	$403	$271
Operating Income (loss):	**$851,375**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**291.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$32,380,482**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,472**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Rock Island City

Unit Code: 081/075/30 **County:** ROCK ISLAN

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$96,559,814
Equalized Assessed Valuation:	$455,471,305
Population:	39,684
Employees:	
Full Time:	469
Part Time:	
Salaries Paid:	$20,350,310

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,102,697	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$557	$420	$380
Revenue Collected During FY 08:	$40,860,224	$47,279,441	$36,812,097
Expenditures During FY 08:	$38,944,492	$46,868,184	$35,335,224
Per Capita Revenue:	$1,030	$910	$884
Per Capita Expenditures:	$981	$894	$899
Revenues over (under) Expenditures:	$1,915,732	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	58.18%	48.74%	43.68%
Ending Fund Balance for FY 08:	$22,656,804	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$571	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,867,481	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$26,295,567	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$22,626,395**	$74,451,458	$47,444,580
Per Capita Debt:	**$570**	$1,334	$1,078
General Obligation Debt over EAV:	**4.23%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$33,718,829**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$850**	$1,214	$976
Revenue Collected During FY 08:	**$16,916,911**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$15,100,769**	$16,245,069	$9,219,236
Per Capita Revenue:	**$426**	$312	$227
Per Capita Expenditures:	**$381**	$294	$237
Operating Income (loss):	**$1,816,142**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**230.17%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$34,757,446**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$876**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rockbridge Village

Unit Code: 031/035/32 **County:** GREENE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $79,958

Equalized Assessed Valuation: $1,062,839

Population: 176

Employees:

Full Time:

Part Time: 4

Salaries Paid: $4,538

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$304,885	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,732	$666	$444
Revenue Collected During FY 08:	$67,112	$254,229	$117,702
Expenditures During FY 08:	$37,713	$232,039	$106,311
Per Capita Revenue:	$381	$581	$283
Per Capita Expenditures:	$214	$540	$267
Revenues over (under) Expenditures:	$29,399	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	855.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$322,708	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,834	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$253,608	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$171,986	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$977	$2,071	$745
Revenue Collected During FY 08:	$50,666	$206,165	$79,162
Expenditures During FY 08:	$41,245	$201,484	$88,676
Per Capita Revenue:	$288	$520	$198
Per Capita Expenditures:	$234	$519	$219
Operating Income (loss):	$9,421	$4,680	$
Ratio of Retained Earnings to Expenditures:	467.89%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$192,983	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,096	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rockdale Village

Unit Code: 099/105/32 **County:** WILL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,686,000

Equalized Assessed Valuation: $48,507,734

Population: 1,888

Employees:

Full Time: 11

Part Time: 12

Salaries Paid: $517,053

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,108,612	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,117	$548	$381
Revenue Collected During FY 08:	$1,174,906	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,117,927	$5,218,323	$2,340,819
Per Capita Revenue:	$622	$721	$564
Per Capita Expenditures:	$592	$706	$556
Revenues over (under) Expenditures:	$56,979	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	193.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,165,591	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,147	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,183,001	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,200**	$7,762,020	$1,837,009
Per Capita Debt:	**$18**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,374,108**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,376**	$1,329	$992
Revenue Collected During FY 08:	**$1,380,709**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,209,150**	$2,427,439	$1,076,743
Per Capita Revenue:	**$731**	$427	$282
Per Capita Expenditures:	**$640**	$403	$271
Operating Income (loss):	**$171,559**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**541.34%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,545,667**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,467**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Rockford City
Unit Code:	101/035/30
County:	WINNEBAGO
Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$321,799,906
Equalized Assessed Valuation:	$2,100,181,000
Population:	150,115
Employees:	
Full Time:	1,210
Part Time:	50
Salaries Paid:	$71,137,145

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,344,502	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$302	$420	$380
Revenue Collected During FY 08:	$159,492,603	$47,279,441	$36,812,097
Expenditures During FY 08:	$165,696,365	$46,868,184	$35,335,224
Per Capita Revenue:	$1,062	$910	$884
Per Capita Expenditures:	$1,104	$894	$899
Revenues over (under) Expenditures:	-$6,203,762	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	19.71%	48.74%	43.68%
Ending Fund Balance for FY 08:	$32,658,366	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$218	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,632,044	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$19,328,902	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$199,391,072**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,328**	$1,334	$1,078
General Obligation Debt over EAV:	**1.55%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$126,430,229**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$842**	$1,214	$976
Revenue Collected During FY 08:	**$26,950,022**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$20,430,399**	$16,245,069	$9,219,236
Per Capita Revenue:	**$180**	$312	$227
Per Capita Expenditures:	**$136**	$294	$237
Operating Income (loss):	**$6,519,623**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**650.75%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$132,949,852**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$886**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rockton Village

Unit Code: 101/040/32 **County:** WINNEBAGO

Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,672,877
Equalized Assessed Valuation:	$142,921,711
Population:	7,440
Employees:	
Full Time:	23
Part Time:	55
Salaries Paid:	$1,319,916

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,052,961	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$142	$548	$381
Revenue Collected During FY 08:	$3,888,675	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,828,814	$5,218,323	$2,340,819
Per Capita Revenue:	$523	$721	$564
Per Capita Expenditures:	$515	$706	$556
Revenues over (under) Expenditures:	$59,861	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	31.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,190,485	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$160	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$596,361	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,330,380	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,700,803**	$7,762,020	$1,837,009
Per Capita Debt:	**$363**	$1,174	$528
General Obligation Debt over EAV:	**1.10%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,909,909**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$257**	$1,329	$992
Revenue Collected During FY 08:	**$1,009,075**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$938,861**	$2,427,439	$1,076,743
Per Capita Revenue:	**$136**	$427	$282
Per Capita Expenditures:	**$126**	$403	$271
Operating Income (loss):	**$70,214**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**210.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,973,696**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$265**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rockwood Village

Unit Code: 079/055/32 **County:** RANDOLPH

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $10,240

Equalized Assessed Valuation: $214,167

Population: 50

Employees:

Full Time:

Part Time: 9

Salaries Paid: $2,190

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$91,820	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,836	$666	$444
Revenue Collected During FY 08:	$15,240	$254,229	$117,702
Expenditures During FY 08:	$10,097	$232,039	$106,311
Per Capita Revenue:	$305	$581	$283
Per Capita Expenditures:	$202	$540	$267
Revenues over (under) Expenditures:	$5,143	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	960.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$96,963	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,939	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$96,970	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rolling Meadows City

Unit Code: 016/500/30 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $48,239,563

Equalized Assessed Valuation: $1,085,113,672

Population: 24,604

Employees:

Full Time: 201

Part Time: 33

Salaries Paid: $18,287,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,392,651	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$57	$548	$381
Revenue Collected During FY 08:	$25,993,435	$5,252,094	$2,318,995
Expenditures During FY 08:	$27,763,680	$5,218,323	$2,340,819
Per Capita Revenue:	$1,056	$721	$564
Per Capita Expenditures:	$1,128	$706	$556
Revenues over (under) Expenditures:	-$1,770,245	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-2.66%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$739,401	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$30	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,647,970	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$5,930,130	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$37,273,036**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,515**	$1,174	$528
General Obligation Debt over EAV:	**2.37%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,344,419**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$258**	$1,329	$992
Revenue Collected During FY 08:	**$9,234,661**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,043,588**	$2,427,439	$1,076,743
Per Capita Revenue:	**$375**	$427	$282
Per Capita Expenditures:	**$368**	$403	$271
Operating Income (loss):	**$191,073**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**86.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,840,360**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$319**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Romeoville Village

Unit Code: 099/107/32 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$188,630,950
Equalized Assessed Valuation:	$1,125,909,473
Population:	38,000
Employees:	
Full Time:	218
Part Time:	142
Salaries Paid:	$17,879,561

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$12,541,345	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$330	$420	$380
Revenue Collected During FY 08:	$42,254,393	$47,279,441	$36,812,097
Expenditures During FY 08:	$41,085,703	$46,868,184	$35,335,224
Per Capita Revenue:	$1,112	$910	$884
Per Capita Expenditures:	$1,081	$894	$899
Revenues over (under) Expenditures:	$1,168,690	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	31.18%	48.74%	43.68%
Ending Fund Balance for FY 08:	$12,808,617	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$337	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,484,645	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$21,974,302	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$84,157,258**	$74,451,458	$47,444,580
Per Capita Debt:	**$2,215**	$1,334	$1,078
General Obligation Debt over EAV:	**4.31%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$99,336,135**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,614**	$1,214	$976
Revenue Collected During FY 08:	**$19,497,161**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,782,676**	$16,245,069	$9,219,236
Per Capita Revenue:	**$513**	$312	$227
Per Capita Expenditures:	**$310**	$294	$237
Operating Income (loss):	**$7,714,485**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**888.30%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$104,665,620**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,754**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roodhouse City

Unit Code: 031/040/30 **County:** GREENE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,934,111
Equalized Assessed Valuation:	$9,011,205
Population:	2,215
Employees:	
Full Time:	24
Part Time:	34
Salaries Paid:	$700,575

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$489,219**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$221**	$548	$381
Revenue Collected During FY 08:	**$845,035**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$797,648**	$5,218,323	$2,340,819
Per Capita Revenue:	**$382**	$721	$564
Per Capita Expenditures:	**$360**	$706	$556
Revenues over (under) Expenditures:	**$47,387**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**67.27%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$536,606**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$242**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$533,143**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$530,155**	$7,762,020	$1,837,009
Per Capita Debt:	**$239**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,737,607**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,687**	$1,329	$992
Revenue Collected During FY 08:	**$2,918,007**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,054,328**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,317**	$427	$282
Per Capita Expenditures:	**$1,379**	$403	$271
Operating Income (loss):	**-$136,321**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**117.91%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,601,286**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,626**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roscoe Village

Unit Code: 101/045/32 **County:** WINNEBAGO

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,645,000
Equalized Assessed Valuation:	$201,291,250
Population:	8,789
Employees:	
Full Time:	30
Part Time:	10
Salaries Paid:	$1,604,983

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,711,087	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$422	$548	$381
Revenue Collected During FY 08:	$4,622,696	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,648,761	$5,218,323	$2,340,819
Per Capita Revenue:	$526	$721	$564
Per Capita Expenditures:	$529	$706	$556
Revenues over (under) Expenditures:	-$26,065	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	79.27%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,685,022	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$419	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$894,714	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,084,989	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,543,238**	$7,762,020	$1,837,009
Per Capita Debt:	**$403**	$1,174	$528
General Obligation Debt over EAV:	**0.08%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rose Hill Village

Unit Code: 040/020/32 **County:** JASPER

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $14,000

Equalized Assessed Valuation: $476,850

Population: 78

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$175,573	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,251	$666	$444
Revenue Collected During FY 08:	$16,333	$254,229	$117,702
Expenditures During FY 08:	$11,402	$232,039	$106,311
Per Capita Revenue:	$209	$581	$283
Per Capita Expenditures:	$146	$540	$267
Revenues over (under) Expenditures:	$4,931	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1583.09%	286.45%	165.93%
Ending Fund Balance for FY 08:	$180,504	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,314	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$188,000	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roselle Village

Unit Code: 022/095/32 **County:** DUPAGE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$33,928,266
Equalized Assessed Valuation:	$802,783,596
Population:	23,115
Employees:	
Full Time:	115
Part Time:	40
Salaries Paid:	$9,452,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,758,403	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$379	$548	$381
Revenue Collected During FY 08:	$13,664,427	$5,252,094	$2,318,995
Expenditures During FY 08:	$15,617,803	$5,218,323	$2,340,819
Per Capita Revenue:	$591	$721	$564
Per Capita Expenditures:	$676	$706	$556
Revenues over (under) Expenditures:	-$1,953,376	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,261,880	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$314	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$513,533	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,708,253	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,720,097**	$7,762,020	$1,837,009
Per Capita Debt:	**$723**	$1,174	$528
General Obligation Debt over EAV:	**0.52%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,202,805**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$658**	$1,329	$992
Revenue Collected During FY 08:	**$6,140,846**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$6,221,251**	$2,427,439	$1,076,743
Per Capita Revenue:	**$266**	$427	$282
Per Capita Expenditures:	**$269**	$403	$271
Operating Income (loss):	**-$80,405**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**246.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,355,795**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$664**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosemont Village

Unit Code: 016/505/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$145,449,839
Equalized Assessed Valuation:	$940,777,438
Population:	4,224
Employees:	
Full Time:	178
Part Time:	1,008
Salaries Paid:	$22,147,569

Blended Component Units

Number Submitted = 5

Chicagoland Pops Orchestra Commission
Public Safety Officers' Pension Fund
Rosemont Convention Bureau
Village of Rosemont Business Development Com
Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$82,768,000	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$19,595	$548	$381
Revenue Collected During FY 08:	$53,527,240	$5,252,094	$2,318,995
Expenditures During FY 08:	$41,172,689	$5,218,323	$2,340,819
Per Capita Revenue:	$12,672	$721	$564
Per Capita Expenditures:	$9,747	$706	$556
Revenues over (under) Expenditures:	$12,354,551	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	168.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	$69,316,146	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$16,410	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,975,696	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$149,785,677	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$281,067,984**	$7,762,020	$1,837,009
Per Capita Debt:	**$66,541**	$1,174	$528
General Obligation Debt over EAV:	**15.74%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$175,311,001**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$41,504**	$1,329	$992
Revenue Collected During FY 08:	**$51,756,255**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$53,833,892**	$2,427,439	$1,076,743
Per Capita Revenue:	**$12,253**	$427	$282
Per Capita Expenditures:	**$12,745**	$403	$271
Operating Income (loss):	**-$2,077,637**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**348.23%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$187,465,255**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$44,381**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roseville Village

Unit Code: 094/030/32 **County:** WARREN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$743,600
Equalized Assessed Valuation:	$7,564,439
Population:	1,083
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	$99,394

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$560,283	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$517	$548	$381
Revenue Collected During FY 08:	$490,620	$5,252,094	$2,318,995
Expenditures During FY 08:	$477,220	$5,218,323	$2,340,819
Per Capita Revenue:	$453	$721	$564
Per Capita Expenditures:	$441	$706	$556
Revenues over (under) Expenditures:	$13,400	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	120.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$574,062	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$530	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$350,433	$1,203,389	$223,442
Total Unrestricted Net Assets:	$223,629	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$490,240**	$7,762,020	$1,837,009
Per Capita Debt:	**$453**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,580,521**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,459**	$1,329	$992
Revenue Collected During FY 08:	**$271,216**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$210,592**	$2,427,439	$1,076,743
Per Capita Revenue:	**$250**	$427	$282
Per Capita Expenditures:	**$194**	$403	$271
Operating Income (loss):	**$60,624**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**779.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,640,766**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,515**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosiclare City

Unit Code: 035/020/30 **County:** HARDIN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$317,125
Equalized Assessed Valuation:	$5,282,878
Population:	1,135
Employees:	
Full Time:	6
Part Time:	5
Salaries Paid:	$278,649

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$207,458	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$183	$548	$381
Revenue Collected During FY 08:	$393,193	$5,252,094	$2,318,995
Expenditures During FY 08:	$379,612	$5,218,323	$2,340,819
Per Capita Revenue:	$346	$721	$564
Per Capita Expenditures:	$334	$706	$556
Revenues over (under) Expenditures:	$13,581	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$222,875	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$196	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$99,491	$1,203,389	$223,442
Total Unrestricted Net Assets:	$214,413	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$456,304**	$7,762,020	$1,837,009
Per Capita Debt:	**$402**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$732,691**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$646**	$1,329	$992
Revenue Collected During FY 08:	**$320,398**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$430,013**	$2,427,439	$1,076,743
Per Capita Revenue:	**$282**	$427	$282
Per Capita Expenditures:	**$379**	$403	$271
Operating Income (loss):	**-$109,615**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**144.47%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$621,240**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$547**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rossville Village

Unit Code: 092/090/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,513,402

Equalized Assessed Valuation: $7,830,148

Population: 1,217

Employees:

Full Time: 6

Part Time: 11

Salaries Paid: $255,717

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$167,829	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$138	$548	$381
Revenue Collected During FY 08:	$455,084	$5,252,094	$2,318,995
Expenditures During FY 08:	$430,088	$5,218,323	$2,340,819
Per Capita Revenue:	$374	$721	$564
Per Capita Expenditures:	$353	$706	$556
Revenues over (under) Expenditures:	$24,996	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-33.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$142,833	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$117	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$79,765	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$175,058	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$392,984**	$7,762,020	$1,837,009
Per Capita Debt:	**$323**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,303,655**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,893**	$1,329	$992
Revenue Collected During FY 08:	**$1,324,794**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,209,642**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,089**	$427	$282
Per Capita Expenditures:	**$994**	$403	$271
Operating Income (loss):	**$115,152**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**199.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,418,807**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,988**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Village

Unit Code: 049/160/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$28,173,273
Equalized Assessed Valuation:	$407,703,238
Population:	16,572
Employees:	
Full Time:	62
Part Time:	8
Salaries Paid:	$3,630,095

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,032,584	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$424	$548	$381
Revenue Collected During FY 08:	$9,086,522	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,469,661	$5,218,323	$2,340,819
Per Capita Revenue:	$548	$721	$564
Per Capita Expenditures:	$571	$706	$556
Revenues over (under) Expenditures:	-$383,139	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,491,910	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$392	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,184,335	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,564,751	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,759,893**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,072**	$1,174	$528
General Obligation Debt over EAV:	**3.73%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$44,883,295**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,708**	$1,329	$992
Revenue Collected During FY 08:	**$5,322,567**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,409,197**	$2,427,439	$1,076,743
Per Capita Revenue:	**$321**	$427	$282
Per Capita Expenditures:	**$266**	$403	$271
Operating Income (loss):	**$913,370**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**972.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$42,859,088**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,586**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Round Lake Beach Village

Unit Code: 049/165/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,881,979
Equalized Assessed Valuation:	$428,218,569
Population:	27,959
Employees:	
Full Time:	95
Part Time:	15
Salaries Paid:	$4,196,125

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,970,605	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$249	$420	$380
Revenue Collected During FY 08:	$12,774,995	$47,279,441	$36,812,097
Expenditures During FY 08:	$11,950,861	$46,868,184	$35,335,224
Per Capita Revenue:	$457	$910	$884
Per Capita Expenditures:	$427	$894	$899
Revenues over (under) Expenditures:	$824,134	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	65.22%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,794,739	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$279	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,546,504	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$6,149,522	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,305,046**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,155**	$1,334	$1,078
General Obligation Debt over EAV:	**3.74%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,242,830**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$438**	$1,214	$976
Revenue Collected During FY 08:	**$4,324,906**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$4,225,254**	$16,245,069	$9,219,236
Per Capita Revenue:	**$155**	$312	$227
Per Capita Expenditures:	**$151**	$294	$237
Operating Income (loss):	**$99,652**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**323.91%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$13,685,961**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$490**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Heights Village

Unit Code: 049/170/32 **County:** LAKE

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,632,500

Equalized Assessed Valuation: $51,321,235

Population: 2,773

Employees:

Full Time: 7

Part Time: 9

Salaries Paid: $644,992

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,069,129	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$386	$548	$381
Revenue Collected During FY 08:	$1,136,194	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,135,050	$5,218,323	$2,340,819
Per Capita Revenue:	$410	$721	$564
Per Capita Expenditures:	$409	$706	$556
Revenues over (under) Expenditures:	$1,144	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	96.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,092,950	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$394	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$197,307	$1,203,389	$223,442
Total Unrestricted Net Assets:	$880,976	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$385,977**	$7,762,020	$1,837,009
Per Capita Debt:	**$139**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,175,994**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,145**	$1,329	$992
Revenue Collected During FY 08:	**$513,981**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$667,390**	$2,427,439	$1,076,743
Per Capita Revenue:	**$185**	$427	$282
Per Capita Expenditures:	**$241**	$403	$271
Operating Income (loss):	**-$153,409**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**467.88%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,122,585**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,126**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Round Lake Park Village

Unit Code: 049/175/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,321,487
Equalized Assessed Valuation:	$77,411,206
Population:	6,120
Employees:	
Full Time:	35
Part Time:	7
Salaries Paid:	$1,657,061

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$776,374	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$127	$548	$381
Revenue Collected During FY 08:	$3,502,231	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,313,750	$5,218,323	$2,340,819
Per Capita Revenue:	$572	$721	$564
Per Capita Expenditures:	$541	$706	$556
Revenues over (under) Expenditures:	$188,481	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.12%	87.61%	68.63%
Ending Fund Balance for FY 08:	$964,855	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$158	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$176,837	$1,203,389	$223,442
Total Unrestricted Net Assets:	$738,203	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$495,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$81**	$1,174	$528
General Obligation Debt over EAV:	**0.63%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,172,836**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$518**	$1,329	$992
Revenue Collected During FY 08:	**$1,260,214**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,336,309**	$2,427,439	$1,076,743
Per Capita Revenue:	**$206**	$427	$282
Per Capita Expenditures:	**$218**	$403	$271
Operating Income (loss):	**-$76,095**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**231.74%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,096,741**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$506**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Roxana Village

Unit Code: 057/100/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,640,252
Equalized Assessed Valuation:	$88,659,763
Population:	1,547
Employees:	
Full Time:	21
Part Time:	9
Salaries Paid:	$1,402,003

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,526,391	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,633	$548	$381
Revenue Collected During FY 08:	$2,935,017	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,489,961	$5,218,323	$2,340,819
Per Capita Revenue:	$1,897	$721	$564
Per Capita Expenditures:	$1,610	$706	$556
Revenues over (under) Expenditures:	$445,056	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	116.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,911,447	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,882	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,289,318	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$225,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$145**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,295,655**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,130**	$1,329	$992
Revenue Collected During FY 08:	**$688,339**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$629,285**	$2,427,439	$1,076,743
Per Capita Revenue:	**$445**	$427	$282
Per Capita Expenditures:	**$407**	$403	$271
Operating Income (loss):	**$59,054**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**533.10%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,354,709**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,169**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Royal Village

Unit Code: 010/085/32 **County:** CHAMPAIGN

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $93,000

Equalized Assessed Valuation: $5,916,930

Population: 279

Employees:

Full Time:

Part Time: 4

Salaries Paid: $10,162

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$124,608	$266,951	$169,639
Per Capita Beginning Fund Balance:	$447	$666	$444
Revenue Collected During FY 08:	$66,516	$254,229	$117,702
Expenditures During FY 08:	$89,986	$232,039	$106,311
Per Capita Revenue:	$238	$581	$283
Per Capita Expenditures:	$323	$540	$267
Revenues over (under) Expenditures:	-$23,470	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	112.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$101,138	$280,303	$171,795
Per Capita Ending Fund Balance:	$363	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,679	$37,131	$
Total Unrestricted Net Assets:	$72,459	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,464**	$385,902	$36,500
Per Capita Debt:	**$23**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$66,240**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$237**	$2,071	$745
Revenue Collected During FY 08:	**$30,656**	$206,165	$79,162
Expenditures During FY 08:	**$28,110**	$201,484	$88,676
Per Capita Revenue:	**$110**	$520	$198
Per Capita Expenditures:	**$101**	$519	$219
Operating Income (loss):	**$2,546**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**244.70%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$68,786**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$247**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Royal Lakes Village

Unit Code: 056/092/32 **County:** MACOUPIN

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $300,000

Equalized Assessed Valuation: $859,620

Population: 200

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $20,669

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,375	$266,951	$169,639
Per Capita Beginning Fund Balance:	$87	$666	$444
Revenue Collected During FY 08:	$67,695	$254,229	$117,702
Expenditures During FY 08:	$51,224	$232,039	$106,311
Per Capita Revenue:	$338	$581	$283
Per Capita Expenditures:	$256	$540	$267
Revenues over (under) Expenditures:	$16,471	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	40.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	$20,645	$280,303	$171,795
Per Capita Ending Fund Balance:	$103	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,747	$37,131	$
Total Unrestricted Net Assets:	$11,898	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$162,567**	$385,902	$36,500
Per Capita Debt:	**$813**	$841	$106
General Obligation Debt over EAV:	**18.91%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,840,753**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$9,204**	$2,071	$745
Revenue Collected During FY 08:	**$60,003**	$206,165	$79,162
Expenditures During FY 08:	**$119,744**	$201,484	$88,676
Per Capita Revenue:	**$300**	$520	$198
Per Capita Expenditures:	**$599**	$519	$219
Operating Income (loss):	**-$59,741**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1498.37%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,794,213**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$8,971**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Royalton Village

Unit Code: 028/045/32 **County:** FRANKLIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,284,818

Equalized Assessed Valuation: $3,846,638

Population: 1,100

Employees:

Full Time: 5

Part Time: 18

Salaries Paid: $160,741

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$498,692	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$453	$548	$381
Revenue Collected During FY 08:	$407,163	$5,252,094	$2,318,995
Expenditures During FY 08:	$404,273	$5,218,323	$2,340,819
Per Capita Revenue:	$370	$721	$564
Per Capita Expenditures:	$368	$706	$556
Revenues over (under) Expenditures:	$2,890	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	124.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	$501,582	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$456	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$49,895	$1,203,389	$223,442
Total Unrestricted Net Assets:	$152,523	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$345,240**	$7,762,020	$1,837,009
Per Capita Debt:	**$314**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,926,176**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,751**	$1,329	$992
Revenue Collected During FY 08:	**$303,307**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$291,527**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$265**	$403	$271
Operating Income (loss):	**$11,780**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**664.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,937,956**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,762**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ruma Village

Unit Code: 079/060/32 **County:** RANDOLPH

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $321,737

Equalized Assessed Valuation: $2,949,501

Population: 260

Employees:

Full Time:

Part Time: 9

Salaries Paid: $42,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$160,716	$266,951	$169,639
Per Capita Beginning Fund Balance:	$618	$666	$444
Revenue Collected During FY 08:	$170,799	$254,229	$117,702
Expenditures During FY 08:	$161,009	$232,039	$106,311
Per Capita Revenue:	$657	$581	$283
Per Capita Expenditures:	$619	$540	$267
Revenues over (under) Expenditures:	$9,790	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	74.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	$120,406	$280,303	$171,795
Per Capita Ending Fund Balance:	$463	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,077	$37,131	$
Total Unrestricted Net Assets:	$120,348	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$210,000**	$385,902	$36,500
Per Capita Debt:	**$808**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$899,769**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,461**	$2,071	$745
Revenue Collected During FY 08:	**$119,975**	$206,165	$79,162
Expenditures During FY 08:	**$131,690**	$201,484	$88,676
Per Capita Revenue:	**$461**	$520	$198
Per Capita Expenditures:	**$507**	$519	$219
Operating Income (loss):	**-$11,715**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**684.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$901,754**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,468**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rushville City

Unit Code: 084/025/30 **County:** SCHUYLER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,874,598

Equalized Assessed Valuation: $23,931,534

Population: 3,212

Employees:

Full Time: 20

Part Time: 20

Salaries Paid: $866,738

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,360,228	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$423	$548	$381
Revenue Collected During FY 08:	$1,447,235	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,345,666	$5,218,323	$2,340,819
Per Capita Revenue:	$451	$721	$564
Per Capita Expenditures:	$419	$706	$556
Revenues over (under) Expenditures:	$101,569	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	107.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,440,493	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$448	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$572,495	$1,203,389	$223,442
Total Unrestricted Net Assets:	$867,998	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,746,884**	$7,762,020	$1,837,009
Per Capita Debt:	**$855**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,111,216**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,903**	$1,329	$992
Revenue Collected During FY 08:	**$1,265,714**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,141,140**	$2,427,439	$1,076,743
Per Capita Revenue:	**$394**	$427	$282
Per Capita Expenditures:	**$355**	$403	$271
Operating Income (loss):	**$124,574**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**548.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,257,094**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,948**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Russellville Village

Unit Code: 051/025/32 **County:** LAWRENCE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $18,381

Equalized Assessed Valuation: $311,980

Population: 116

Employees:

Full Time: 9

Part Time:

Salaries Paid: $3,220

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,993	$266,951	$169,639
Per Capita Beginning Fund Balance:	$121	$666	$444
Revenue Collected During FY 08:	$18,381	$254,229	$117,702
Expenditures During FY 08:	$11,176	$232,039	$106,311
Per Capita Revenue:	$158	$581	$283
Per Capita Expenditures:	$96	$540	$267
Revenues over (under) Expenditures:	$7,205	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	189.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$21,198	$280,303	$171,795
Per Capita Ending Fund Balance:	$183	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$17,147	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rutland Village

Unit Code: 050/095/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $299,097

Equalized Assessed Valuation: $1,719,641

Population: 354

Employees:

Full Time:

Part Time: 10

Salaries Paid: $17,440

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$200,833	$266,951	$169,639
Per Capita Beginning Fund Balance:	$567	$666	$444
Revenue Collected During FY 08:	$97,462	$254,229	$117,702
Expenditures During FY 08:	$60,843	$232,039	$106,311
Per Capita Revenue:	$275	$581	$283
Per Capita Expenditures:	$172	$540	$267
Revenues over (under) Expenditures:	$36,619	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	390.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$237,452	$280,303	$171,795
Per Capita Ending Fund Balance:	$671	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$42,018	$37,131	$
Total Unrestricted Net Assets:	$195,434	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$70,000**	$385,902	$36,500
Per Capita Debt:	**$198**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$410,878**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,161**	$2,071	$745
Revenue Collected During FY 08:	**$76,049**	$206,165	$79,162
Expenditures During FY 08:	**$71,855**	$201,484	$88,676
Per Capita Revenue:	**$215**	$520	$198
Per Capita Expenditures:	**$203**	$519	$219
Operating Income (loss):	**$4,194**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**582.31%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$418,422**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,182**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sadorus Village

Unit Code: 010/090/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $121,205

Equalized Assessed Valuation: $5,640,834

Population: 450

Employees:

Full Time:

Part Time: 17

Salaries Paid: $40,696

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$138,985	$266,951	$169,639
Per Capita Beginning Fund Balance:	$309	$666	$444
Revenue Collected During FY 08:	$126,170	$254,229	$117,702
Expenditures During FY 08:	$147,239	$232,039	$106,311
Per Capita Revenue:	$280	$581	$283
Per Capita Expenditures:	$327	$540	$267
Revenues over (under) Expenditures:	-$21,069	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	80.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$117,916	$280,303	$171,795
Per Capita Ending Fund Balance:	$262	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,289	$37,131	$
Total Unrestricted Net Assets:	$103,627	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$81,523	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$181	$2,071	$745
Revenue Collected During FY 08:	$47,396	$206,165	$79,162
Expenditures During FY 08:	$42,135	$201,484	$88,676
Per Capita Revenue:	$105	$520	$198
Per Capita Expenditures:	$94	$519	$219
Operating Income (loss):	$5,261	$4,680	$
Ratio of Retained Earnings to Expenditures:	205.97%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$86,784	$751,204	$341,980
Per Capita Ending Retained Earnings:	$193	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sailor Springs Village

Unit Code: 013/030/32 **County:** CLAY

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $38,125

Equalized Assessed Valuation: $227,001

Population: 136

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$32,365	$266,951	$169,639
Per Capita Beginning Fund Balance:	$238	$666	$444
Revenue Collected During FY 08:	$22,094	$254,229	$117,702
Expenditures During FY 08:	$26,859	$232,039	$106,311
Per Capita Revenue:	$162	$581	$283
Per Capita Expenditures:	$197	$540	$267
Revenues over (under) Expenditures:	-$4,765	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	102.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$27,600	$280,303	$171,795
Per Capita Ending Fund Balance:	$203	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sainte Marie Village

Unit Code: 040/025/32 **County:** JASPER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $176,095

Equalized Assessed Valuation: $2,125,406

Population: 350

Employees:

Full Time:

Part Time: 7

Salaries Paid: $16,520

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$264,126	$266,951	$169,639
Per Capita Beginning Fund Balance:	$755	$666	$444
Revenue Collected During FY 08:	$81,860	$254,229	$117,702
Expenditures During FY 08:	$59,867	$232,039	$106,311
Per Capita Revenue:	$234	$581	$283
Per Capita Expenditures:	$171	$540	$267
Revenues over (under) Expenditures:	$21,993	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	444.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$266,119	$280,303	$171,795
Per Capita Ending Fund Balance:	$760	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,366	$37,131	$
Total Unrestricted Net Assets:	$261,753	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$285,089	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$815	$2,071	$745
Revenue Collected During FY 08:	$60,673	$206,165	$79,162
Expenditures During FY 08:	$59,733	$201,484	$88,676
Per Capita Revenue:	$173	$520	$198
Per Capita Expenditures:	$171	$519	$219
Operating Income (loss):	$940	$4,680	$
Ratio of Retained Earnings to Expenditures:	512.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$306,029	$751,204	$341,980
Per Capita Ending Retained Earnings:	$874	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Salem City

Unit Code: 058/055/30 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,087,357
Equalized Assessed Valuation:	$74,377,796
Population:	8,000
Employees:	
Full Time:	75
Part Time:	50
Salaries Paid:	$3,251,017

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,725,271	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$466	$548	$381
Revenue Collected During FY 08:	$5,405,472	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,313,030	$5,218,323	$2,340,819
Per Capita Revenue:	$676	$721	$564
Per Capita Expenditures:	$664	$706	$556
Revenues over (under) Expenditures:	$92,442	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.61%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,857,713	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$482	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,433,328	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,526,546	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,698,944**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,337**	$1,174	$528
General Obligation Debt over EAV:	**0.16%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$20,255,877**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,532**	$1,329	$992
Revenue Collected During FY 08:	**$11,002,622**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$9,819,368**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,375**	$427	$282
Per Capita Expenditures:	**$1,227**	$403	$271
Operating Income (loss):	**$1,183,254**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**219.59%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$21,562,431**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,695**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: San Jose Village

Unit Code: 054/060/32 **County:** LOGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,153,570

Equalized Assessed Valuation: $4,106,144

Population: 696

Employees:

Full Time: 1

Part Time: 25

Salaries Paid: $135,966

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$277,858	$266,951	$169,639
Per Capita Beginning Fund Balance:	$399	$666	$444
Revenue Collected During FY 08:	$230,271	$254,229	$117,702
Expenditures During FY 08:	$327,089	$232,039	$106,311
Per Capita Revenue:	$331	$581	$283
Per Capita Expenditures:	$470	$540	$267
Revenues over (under) Expenditures:	-$96,818	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	57.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$188,240	$280,303	$171,795
Per Capita Ending Fund Balance:	$270	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$188,090	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,000**	$385,902	$36,500
Per Capita Debt:	**$1**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$952,876**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,369**	$2,071	$745
Revenue Collected During FY 08:	**$211,670**	$206,165	$79,162
Expenditures During FY 08:	**$132,963**	$201,484	$88,676
Per Capita Revenue:	**$304**	$520	$198
Per Capita Expenditures:	**$191**	$519	$219
Operating Income (loss):	**$78,707**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**775.84%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,031,583**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,482**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandoval Village

Unit Code: 058/060/32 **County:** MARION

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,204,350
Equalized Assessed Valuation:	$5,282,530
Population:	1,500
Employees:	
Full Time:	6
Part Time:	20
Salaries Paid:	$269,833

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$246,229	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$164	$548	$381
Revenue Collected During FY 08:	$519,055	$5,252,094	$2,318,995
Expenditures During FY 08:	$442,742	$5,218,323	$2,340,819
Per Capita Revenue:	$346	$721	$564
Per Capita Expenditures:	$295	$706	$556
Revenues over (under) Expenditures:	$76,313	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	72.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	$322,542	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$215	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$102,826	$1,203,389	$223,442
Total Unrestricted Net Assets:	$261,105	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$519,942**	$7,762,020	$1,837,009
Per Capita Debt:	**$347**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,405,984**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$937**	$1,329	$992
Revenue Collected During FY 08:	**$427,898**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$568,589**	$2,427,439	$1,076,743
Per Capita Revenue:	**$285**	$427	$282
Per Capita Expenditures:	**$379**	$403	$271
Operating Income (loss):	**-$140,691**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**222.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,265,293**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$844**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandwich City

Unit Code: 019/050/30 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $14,964,217

Equalized Assessed Valuation: $174,131,174

Population: 7,326

Employees:

Full Time: 56

Part Time: 5

Salaries Paid: $1,828,849

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,882,258	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$939	$548	$381
Revenue Collected During FY 08:	$4,561,391	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,064,341	$5,218,323	$2,340,819
Per Capita Revenue:	$623	$721	$564
Per Capita Expenditures:	$555	$706	$556
Revenues over (under) Expenditures:	$497,050	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	181.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,382,000	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,008	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,090,167	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,923,237	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,407,705**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,148**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,729,670**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,738**	$1,329	$992
Revenue Collected During FY 08:	**$2,209,829**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,726,596**	$2,427,439	$1,076,743
Per Capita Revenue:	**$302**	$427	$282
Per Capita Expenditures:	**$236**	$403	$271
Operating Income (loss):	**$483,233**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**764.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,196,216**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,801**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sauget Village

Unit Code: 088/120/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,501,195
Equalized Assessed Valuation:	$38,695,112
Population:	200
Employees:	
Full Time:	39
Part Time:	24
Salaries Paid:	$2,175,644

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,222,529	$266,951	$169,639
Per Capita Beginning Fund Balance:	$6,113	$666	$444
Revenue Collected During FY 08:	$9,787,673	$254,229	$117,702
Expenditures During FY 08:	$9,365,007	$232,039	$106,311
Per Capita Revenue:	$48,938	$581	$283
Per Capita Expenditures:	$46,825	$540	$267
Revenues over (under) Expenditures:	$422,666	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	16.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	$1,573,269	$280,303	$171,795
Per Capita Ending Fund Balance:	$7,866	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$1,847,147	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,538,051**	$385,902	$36,500
Per Capita Debt:	**$37,690**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$77,406,351**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$387,032**	$2,071	$745
Revenue Collected During FY 08:	**$19,896,174**	$206,165	$79,162
Expenditures During FY 08:	**$19,625,661**	$201,484	$88,676
Per Capita Revenue:	**$99,481**	$520	$198
Per Capita Expenditures:	**$98,128**	$519	$219
Operating Income (loss):	**$270,513**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**395.79%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$77,676,864**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$388,384**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sauk Village Village

Unit Code: 016/510/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,967,130
Equalized Assessed Valuation:	$103,469,059
Population:	10,336
Employees:	
Full Time:	62
Part Time:	79
Salaries Paid:	$3,501,968

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,358,917	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$131	$548	$381
Revenue Collected During FY 08:	$6,528,721	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,675,841	$5,218,323	$2,340,819
Per Capita Revenue:	$632	$721	$564
Per Capita Expenditures:	$646	$706	$556
Revenues over (under) Expenditures:	-$147,120	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	13.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$931,927	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$90	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$142,379	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$10,600,536	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,421,100**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,653**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,239,930**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$313**	$1,329	$992
Revenue Collected During FY 08:	**$1,461,730**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,654,235**	$2,427,439	$1,076,743
Per Capita Revenue:	**$141**	$427	$282
Per Capita Expenditures:	**$160**	$403	$271
Operating Income (loss):	**-$192,505**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**184.22%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,047,425**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$295**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saunemin Village

Unit Code: 053/070/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $272,450

Equalized Assessed Valuation: $3,272,083

Population: 639

Employees:

Full Time:

Part Time: 9

Salaries Paid: $9,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,062	$266,951	$169,639
Per Capita Beginning Fund Balance:	$330	$666	$444
Revenue Collected During FY 08:	$184,904	$254,229	$117,702
Expenditures During FY 08:	$187,352	$232,039	$106,311
Per Capita Revenue:	$289	$581	$283
Per Capita Expenditures:	$293	$540	$267
Revenues over (under) Expenditures:	-$2,448	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	102.46%	286.45%	165.93%
Ending Fund Balance for FY 08:	$191,963	$280,303	$171,795
Per Capita Ending Fund Balance:	$300	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,898	$37,131	$
Total Unrestricted Net Assets:	$257,309	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savanna City

Unit Code: 008/030/30 **County:** CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,605,128

Equalized Assessed Valuation: $25,281,700

Population: 3,228

Employees:

Full Time: 23

Part Time: 12

Salaries Paid: $953,765

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,210,203	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$685	$548	$381
Revenue Collected During FY 08:	$2,176,681	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,887,688	$5,218,323	$2,340,819
Per Capita Revenue:	$674	$721	$564
Per Capita Expenditures:	$585	$706	$556
Revenues over (under) Expenditures:	$288,993	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	132.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,499,196	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$774	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,023,998	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$341,742	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,763,613**	$7,762,020	$1,837,009
Per Capita Debt:	**$546**	$1,174	$528
General Obligation Debt over EAV:	**3.80%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,809,301**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$561**	$1,329	$992
Revenue Collected During FY 08:	**$576,341**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$581,820**	$2,427,439	$1,076,743
Per Capita Revenue:	**$179**	$427	$282
Per Capita Expenditures:	**$180**	$403	$271
Operating Income (loss):	**-$5,479**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**310.03%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,803,822**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$559**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savoy Village

Unit Code: 010/095/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $7,426,760

Equalized Assessed Valuation: $132,074,763

Population: 6,249

Employees:

Full Time: 19

Part Time: 8

Salaries Paid: $1,222,811

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,764,738	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$442	$548	$381
Revenue Collected During FY 08:	$4,560,481	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,644,244	$5,218,323	$2,340,819
Per Capita Revenue:	$730	$721	$564
Per Capita Expenditures:	$1,063	$706	$556
Revenues over (under) Expenditures:	-$2,083,763	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	46.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,107,967	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$497	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$734,769	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,373,198	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,358,121**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,017**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$255,610**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$41**	$1,329	$992
Revenue Collected During FY 08:	**$256,842**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$65,750**	$2,427,439	$1,076,743
Per Capita Revenue:	**$41**	$427	$282
Per Capita Expenditures:	**$11**	$403	$271
Operating Income (loss):	**$191,092**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**477.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$313,973**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$50**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sawyerville Village

Unit Code: 056/095/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $289,390

Equalized Assessed Valuation: $1,747,572

Population: 300

Employees:

Full Time:

Part Time: 13

Salaries Paid: $35,683

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,817	$266,951	$169,639
Per Capita Beginning Fund Balance:	$223	$666	$444
Revenue Collected During FY 08:	$56,682	$254,229	$117,702
Expenditures During FY 08:	$49,589	$232,039	$106,311
Per Capita Revenue:	$189	$581	$283
Per Capita Expenditures:	$165	$540	$267
Revenues over (under) Expenditures:	$7,093	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	162.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	$80,671	$280,303	$171,795
Per Capita Ending Fund Balance:	$269	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$80,671	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$336,011**	$385,902	$36,500
Per Capita Debt:	**$1,120**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$191,921**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$640**	$2,071	$745
Revenue Collected During FY 08:	**$159,357**	$206,165	$79,162
Expenditures During FY 08:	**$153,411**	$201,484	$88,676
Per Capita Revenue:	**$531**	$520	$198
Per Capita Expenditures:	**$511**	$519	$219
Operating Income (loss):	**$5,946**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**124.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$191,106**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$637**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saybrook Village

Unit Code: 064/100/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $221,670

Equalized Assessed Valuation: $6,131,314

Population: 739

Employees:

Full Time: 1

Part Time: 17

Salaries Paid: $44,734

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$291,483	$266,951	$169,639
Per Capita Beginning Fund Balance:	$394	$666	$444
Revenue Collected During FY 08:	$191,760	$254,229	$117,702
Expenditures During FY 08:	$136,000	$232,039	$106,311
Per Capita Revenue:	$259	$581	$283
Per Capita Expenditures:	$184	$540	$267
Revenues over (under) Expenditures:	$55,760	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	255.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	$347,243	$280,303	$171,795
Per Capita Ending Fund Balance:	$470	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$347,243	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$25,768	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$35	$2,071	$745
Revenue Collected During FY 08:	$58,027	$206,165	$79,162
Expenditures During FY 08:	$61,377	$201,484	$88,676
Per Capita Revenue:	$79	$520	$198
Per Capita Expenditures:	$83	$519	$219
Operating Income (loss):	-$3,350	$4,680	$
Ratio of Retained Earnings to Expenditures:	36.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$22,418	$751,204	$341,980
Per Capita Ending Retained Earnings:	$30	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32 **County:** JO DAVIESS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $377,000

Equalized Assessed Valuation: $4,040,936

Population: 401

Employees:

Full Time: 1

Part Time:

Salaries Paid: $33,243

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$420,913	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,050	$666	$444
Revenue Collected During FY 08:	$209,227	$254,229	$117,702
Expenditures During FY 08:	$165,672	$232,039	$106,311
Per Capita Revenue:	$522	$581	$283
Per Capita Expenditures:	$413	$540	$267
Revenues over (under) Expenditures:	$43,555	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	275.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$457,167	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,140	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$136,242	$37,131	$
Total Unrestricted Net Assets:	$320,925	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$61,887**	$385,902	$36,500
Per Capita Debt:	**$154**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$881,685**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,199**	$2,071	$745
Revenue Collected During FY 08:	**$90,388**	$206,165	$79,162
Expenditures During FY 08:	**$107,776**	$201,484	$88,676
Per Capita Revenue:	**$225**	$520	$198
Per Capita Expenditures:	**$269**	$519	$219
Operating Income (loss):	**-$17,388**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**808.71%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$871,598**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,174**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Schaumburg Village

Unit Code: 016/515/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$240,060,042
Equalized Assessed Valuation:	$3,909,822,148
Population:	75,936
Employees:	
Full Time:	558
Part Time:	165
Salaries Paid:	$46,153,152

Blended Component Units

Number Submitted = 2

Firefighters' Pension Plan

Police Pension Plan

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$50,174,954	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$661	$420	$380
Revenue Collected During FY 08:	$84,461,402	$47,279,441	$36,812,097
Expenditures During FY 08:	$84,820,914	$46,868,184	$35,335,224
Per Capita Revenue:	$1,112	$910	$884
Per Capita Expenditures:	$1,117	$894	$899
Revenues over (under) Expenditures:	-$359,512	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	53.41%	48.74%	43.68%
Ending Fund Balance for FY 08:	$45,304,822	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$597	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,408,905	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$51,312,660	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$311,477,217**	$74,451,458	$47,444,580
Per Capita Debt:	**$4,102**	$1,334	$1,078
General Obligation Debt over EAV:	**7.83%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$120,328,876**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,585**	$1,214	$976
Revenue Collected During FY 08:	**$68,003,796**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$75,847,687**	$16,245,069	$9,219,236
Per Capita Revenue:	**$896**	$312	$227
Per Capita Expenditures:	**$999**	$294	$237
Operating Income (loss):	**-$7,843,891**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**152.00%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$115,289,547**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,518**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Schiller Park Village

Unit Code: 016/520/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $25,873,615

Equalized Assessed Valuation: $464,365,078

Population: 11,597

Employees:

Full Time: 95

Part Time: 196

Salaries Paid: $7,000,912

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,471,030	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$730	$548	$381
Revenue Collected During FY 08:	$16,819,844	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,144,816	$5,218,323	$2,340,819
Per Capita Revenue:	$1,450	$721	$564
Per Capita Expenditures:	$1,220	$706	$556
Revenues over (under) Expenditures:	$2,675,028	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	68.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,727,536	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$839	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,864,472	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$19,097,180	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$28,182,185**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,430**	$1,174	$528
General Obligation Debt over EAV:	**6.06%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,802,751**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$328**	$1,329	$992
Revenue Collected During FY 08:	**$2,809,083**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,869,516**	$2,427,439	$1,076,743
Per Capita Revenue:	**$242**	$427	$282
Per Capita Expenditures:	**$161**	$403	$271
Operating Income (loss):	**$939,567**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**214.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,011,552**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$346**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Schram City Village

Unit Code: 068/075/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$535,600
Equalized Assessed Valuation:	$3,731,070
Population:	653
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$79,841

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$38,982	$266,951	$169,639
Per Capita Beginning Fund Balance:	$60	$666	$444
Revenue Collected During FY 08:	$175,525	$254,229	$117,702
Expenditures During FY 08:	$185,971	$232,039	$106,311
Per Capita Revenue:	$269	$581	$283
Per Capita Expenditures:	$285	$540	$267
Revenues over (under) Expenditures:	-$10,446	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	26.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	$48,536	$280,303	$171,795
Per Capita Ending Fund Balance:	$74	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$48,536	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$65,805**	$385,902	$36,500
Per Capita Debt:	**$101**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$654,387**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,002**	$2,071	$745
Revenue Collected During FY 08:	**$148,328**	$206,165	$79,162
Expenditures During FY 08:	**$144,537**	$201,484	$88,676
Per Capita Revenue:	**$227**	$520	$198
Per Capita Expenditures:	**$221**	$519	$219
Operating Income (loss):	**$3,791**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**441.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$638,178**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$977**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sciota Village

Unit Code: 062/050/32 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $70,300

Equalized Assessed Valuation: $591,801

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$70,182	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,210	$666	$444
Revenue Collected During FY 08:	$14,590	$254,229	$117,702
Expenditures During FY 08:	$17,117	$232,039	$106,311
Per Capita Revenue:	$252	$581	$283
Per Capita Expenditures:	$295	$540	$267
Revenues over (under) Expenditures:	-$2,527	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	418.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	$71,655	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,235	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$71,655	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$75,000**	$385,902	$36,500
Per Capita Debt:	**$1,293**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$36,267**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$625**	$2,071	$745
Revenue Collected During FY 08:	**$31,775**	$206,165	$79,162
Expenditures During FY 08:	**$24,002**	$201,484	$88,676
Per Capita Revenue:	**$548**	$520	$198
Per Capita Expenditures:	**$414**	$519	$219
Operating Income (loss):	**$7,773**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**166.82%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$40,040**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$690**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scottville Village

Unit Code: 056/100/32 **County:** MACOUPIN

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $39,500

Equalized Assessed Valuation: $834,942

Population: 140

Employees:

Full Time: 8

Part Time:

Salaries Paid: $6,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$35,586	$266,951	$169,639
Per Capita Beginning Fund Balance:	$254	$666	$444
Revenue Collected During FY 08:	$38,576	$254,229	$117,702
Expenditures During FY 08:	$36,321	$232,039	$106,311
Per Capita Revenue:	$276	$581	$283
Per Capita Expenditures:	$259	$540	$267
Revenues over (under) Expenditures:	$2,255	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	104.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$37,841	$280,303	$171,795
Per Capita Ending Fund Balance:	$270	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$35,586	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Seaton Village

Unit Code: 066/040/32 **County:** MERCER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $93,308

Equalized Assessed Valuation: $1,387,240

Population: 224

Employees:

Full Time:

Part Time: 15

Salaries Paid: $2,790

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$132,979	$266,951	$169,639
Per Capita Beginning Fund Balance:	$594	$666	$444
Revenue Collected During FY 08:	$47,672	$254,229	$117,702
Expenditures During FY 08:	$46,349	$232,039	$106,311
Per Capita Revenue:	$213	$581	$283
Per Capita Expenditures:	$207	$540	$267
Revenues over (under) Expenditures:	$1,323	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	289.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$134,302	$280,303	$171,795
Per Capita Ending Fund Balance:	$600	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$134,302	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$25,395**	$385,902	$36,500
Per Capita Debt:	**$113**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$286,027**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,277**	$2,071	$745
Revenue Collected During FY 08:	**$26,592**	$206,165	$79,162
Expenditures During FY 08:	**$38,754**	$201,484	$88,676
Per Capita Revenue:	**$119**	$520	$198
Per Capita Expenditures:	**$173**	$519	$219
Operating Income (loss):	**-$12,162**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**706.68%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$273,865**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,223**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Seatonville Village

Unit Code: 006/095/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $260,100

Equalized Assessed Valuation: $2,906,336

Population: 303

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: $16,580

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$199,353	$266,951	$169,639
Per Capita Beginning Fund Balance:	$658	$666	$444
Revenue Collected During FY 08:	$101,718	$254,229	$117,702
Expenditures During FY 08:	$64,892	$232,039	$106,311
Per Capita Revenue:	$336	$581	$283
Per Capita Expenditures:	$214	$540	$267
Revenues over (under) Expenditures:	$36,826	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	363.96%	286.45%	165.93%
Ending Fund Balance for FY 08:	$236,179	$280,303	$171,795
Per Capita Ending Fund Balance:	$779	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,763	$37,131	$
Total Unrestricted Net Assets:	$269,314	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$244,898**	$385,902	$36,500
Per Capita Debt:	**$808**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$482,304**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,592**	$2,071	$745
Revenue Collected During FY 08:	**$71,844**	$206,165	$79,162
Expenditures During FY 08:	**$73,992**	$201,484	$88,676
Per Capita Revenue:	**$237**	$520	$198
Per Capita Expenditures:	**$244**	$519	$219
Operating Income (loss):	**-$2,148**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**648.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$480,156**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,585**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Secor Village

Unit Code: 102/065/32 **County:** WOODFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $167,400

Equalized Assessed Valuation: $3,396,317

Population: 370

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: $41,856

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$125,584	$266,951	$169,639
Per Capita Beginning Fund Balance:	$339	$666	$444
Revenue Collected During FY 08:	$122,832	$254,229	$117,702
Expenditures During FY 08:	$121,373	$232,039	$106,311
Per Capita Revenue:	$332	$581	$283
Per Capita Expenditures:	$328	$540	$267
Revenues over (under) Expenditures:	$1,459	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	77.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$93,793	$280,303	$171,795
Per Capita Ending Fund Balance:	$253	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$93,792	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$168,507**	$385,902	$36,500
Per Capita Debt:	**$455**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$310,325**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$839**	$2,071	$745
Revenue Collected During FY 08:	**$92,026**	$206,165	$79,162
Expenditures During FY 08:	**$114,504**	$201,484	$88,676
Per Capita Revenue:	**$249**	$520	$198
Per Capita Expenditures:	**$309**	$519	$219
Operating Income (loss):	**-$22,478**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**460.72%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$527,545**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,426**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Seneca Village

Unit Code: 050/100/32 **County:** LASALLE

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$10,607,800
Equalized Assessed Valuation:	$39,038,319
Population:	2,000
Employees:	
Full Time:	6
Part Time:	40
Salaries Paid:	$747,911

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,169,156	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$585	$548	$381
Revenue Collected During FY 08:	$1,620,643	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,881,731	$5,218,323	$2,340,819
Per Capita Revenue:	$810	$721	$564
Per Capita Expenditures:	$941	$706	$556
Revenues over (under) Expenditures:	-$261,088	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$991,835	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$496	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$167,658	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,294,764	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,548,584**	$7,762,020	$1,837,009
Per Capita Debt:	**$774**	$1,174	$528
General Obligation Debt over EAV:	**1.51%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,647,464**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,824**	$1,329	$992
Revenue Collected During FY 08:	**$600,172**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$602,133**	$2,427,439	$1,076,743
Per Capita Revenue:	**$300**	$427	$282
Per Capita Expenditures:	**$301**	$403	$271
Operating Income (loss):	**-$1,961**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**605.43%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,645,503**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,823**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shabbona Village

Unit Code: 019/055/32 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $510,000

Equalized Assessed Valuation: $14,554,938

Population: 929

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: $82,522

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$455,516	$266,951	$169,639
Per Capita Beginning Fund Balance:	$490	$666	$444
Revenue Collected During FY 08:	$481,815	$254,229	$117,702
Expenditures During FY 08:	$365,240	$232,039	$106,311
Per Capita Revenue:	$519	$581	$283
Per Capita Expenditures:	$393	$540	$267
Revenues over (under) Expenditures:	$116,575	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	155.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$568,049	$280,303	$171,795
Per Capita Ending Fund Balance:	$611	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$568,049	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$530,000**	$385,902	$36,500
Per Capita Debt:	**$571**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$521,156**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$561**	$2,071	$745
Revenue Collected During FY 08:	**$177,051**	$206,165	$79,162
Expenditures During FY 08:	**$71,231**	$201,484	$88,676
Per Capita Revenue:	**$191**	$520	$198
Per Capita Expenditures:	**$77**	$519	$219
Operating Income (loss):	**$105,820**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**817.22%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$582,113**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$627**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32 **County:** CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,156,300

Equalized Assessed Valuation: $10,414,760

Population: 900

Employees:

Full Time: 3

Part Time: 9

Salaries Paid: $137,021

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$100,670	$266,951	$169,639
Per Capita Beginning Fund Balance:	$112	$666	$444
Revenue Collected During FY 08:	$363,672	$254,229	$117,702
Expenditures During FY 08:	$330,571	$232,039	$106,311
Per Capita Revenue:	$404	$581	$283
Per Capita Expenditures:	$367	$540	$267
Revenues over (under) Expenditures:	$33,101	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	25.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$83,132	$280,303	$171,795
Per Capita Ending Fund Balance:	$92	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$40,474	$37,131	$
Total Unrestricted Net Assets:	$42,658	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$190,000**	$385,902	$36,500
Per Capita Debt:	**$211**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,353,558**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,504**	$2,071	$745
Revenue Collected During FY 08:	**$208,722**	$206,165	$79,162
Expenditures During FY 08:	**$241,444**	$201,484	$88,676
Per Capita Revenue:	**$232**	$520	$198
Per Capita Expenditures:	**$268**	$519	$219
Operating Income (loss):	**-$32,722**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**568.03%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,371,475**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,524**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shawneetown City

Unit Code: 030/040/30 **County:** GALLATIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$985,113
Equalized Assessed Valuation:	$4,107,798
Population:	1,410
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	$226,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$193,395	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$137	$548	$381
Revenue Collected During FY 08:	$482,407	$5,252,094	$2,318,995
Expenditures During FY 08:	$694,434	$5,218,323	$2,340,819
Per Capita Revenue:	$342	$721	$564
Per Capita Expenditures:	$493	$706	$556
Revenues over (under) Expenditures:	-$212,027	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	40.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	$277,744	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$197	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$277,744	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,618,665**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,148**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,362,867**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$967**	$1,329	$992
Revenue Collected During FY 08:	**$870,941**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$776,384**	$2,427,439	$1,076,743
Per Capita Revenue:	**$618**	$427	$282
Per Capita Expenditures:	**$551**	$403	$271
Operating Income (loss):	**$94,557**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**185.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,443,934**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,024**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sheffield Village

Unit Code: 006/100/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,848,126

Equalized Assessed Valuation: $6,990,263

Population: 1,000

Employees:

Full Time: 3

Part Time: 16

Salaries Paid: $140,219

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$243,358	$266,951	$169,639
Per Capita Beginning Fund Balance:	$243	$666	$444
Revenue Collected During FY 08:	$346,751	$254,229	$117,702
Expenditures During FY 08:	$364,734	$232,039	$106,311
Per Capita Revenue:	$347	$581	$283
Per Capita Expenditures:	$365	$540	$267
Revenues over (under) Expenditures:	-$17,983	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	62.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	$226,585	$280,303	$171,795
Per Capita Ending Fund Balance:	$227	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$38,832	$2,724	$
Total Unreserved Funds:	$187,753	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$628,385**	$385,902	$36,500
Per Capita Debt:	**$628**	$841	$106
General Obligation Debt over EAV:	**0.86%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,397**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$11**	$2,071	$745
Revenue Collected During FY 08:	**$120,459**	$206,165	$79,162
Expenditures During FY 08:	**$168,390**	$201,484	$88,676
Per Capita Revenue:	**$120**	$520	$198
Per Capita Expenditures:	**$168**	$519	$219
Operating Income (loss):	**-$47,931**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-21.70%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$36,534**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$37**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shelbyville City

Unit Code: 086/035/30 **County:** SHELBY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,918,000
Equalized Assessed Valuation:	$56,767,916
Population:	4,950
Employees:	
Full Time:	40
Part Time:	10
Salaries Paid:	$1,727,865

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,904,769	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$587	$548	$381
Revenue Collected During FY 08:	$3,552,512	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,183,920	$5,218,323	$2,340,819
Per Capita Revenue:	$718	$721	$564
Per Capita Expenditures:	$845	$706	$556
Revenues over (under) Expenditures:	-$631,408	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	66.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,791,161	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$564	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$774,649	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,869,376	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,205,006**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,052**	$1,174	$528
General Obligation Debt over EAV:	**6.43%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,002,021**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,617**	$1,329	$992
Revenue Collected During FY 08:	**$1,394,544**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,417,198**	$2,427,439	$1,076,743
Per Capita Revenue:	**$282**	$427	$282
Per Capita Expenditures:	**$286**	$403	$271
Operating Income (loss):	**-$22,654**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**562.28%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,968,567**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,610**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheldon Village

Unit Code: 038/095/32 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$723,800
Equalized Assessed Valuation:	$7,361,503
Population:	1,232
Employees:	
Full Time:	3
Part Time:	20
Salaries Paid:	$144,729

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$322,557	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$262	$548	$381
Revenue Collected During FY 08:	$311,882	$5,252,094	$2,318,995
Expenditures During FY 08:	$279,963	$5,218,323	$2,340,819
Per Capita Revenue:	$253	$721	$564
Per Capita Expenditures:	$227	$706	$556
Revenues over (under) Expenditures:	$31,919	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	$354,318	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$288	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$161,578	$1,203,389	$223,442
Total Unrestricted Net Assets:	$354,003	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$640,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$519**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$449,346**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$365**	$1,329	$992
Revenue Collected During FY 08:	**$103,838**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$104,951**	$2,427,439	$1,076,743
Per Capita Revenue:	**$84**	$427	$282
Per Capita Expenditures:	**$85**	$403	$271
Operating Income (loss):	**-$1,113**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**427.09%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$448,233**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$364**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheridan Village

Unit Code: 050/105/32 **County:** LASALLE

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $978,092

Equalized Assessed Valuation: $13,933,932

Population: 5,168

Employees:

Full Time: 3

Part Time: 23

Salaries Paid: $152,343

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$271,769	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$53	$548	$381
Revenue Collected During FY 08:	$532,849	$5,252,094	$2,318,995
Expenditures During FY 08:	$432,753	$5,218,323	$2,340,819
Per Capita Revenue:	$103	$721	$564
Per Capita Expenditures:	$84	$706	$556
Revenues over (under) Expenditures:	$100,096	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	85.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	$371,865	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$72	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$205,903	$1,203,389	$223,442
Total Unrestricted Net Assets:	$275,404	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sherman Village

Unit Code: 083/105/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,482,581

Equalized Assessed Valuation: $66,099,933

Population: 3,400

Employees:

Full Time: 10

Part Time: 13

Salaries Paid: $424,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,972,743	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$580	$548	$381
Revenue Collected During FY 08:	$2,072,121	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,421,547	$5,218,323	$2,340,819
Per Capita Revenue:	$609	$721	$564
Per Capita Expenditures:	$418	$706	$556
Revenues over (under) Expenditures:	$650,574	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	194.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,765,124	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$813	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,439,065	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,737,881	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,455,207**	$7,762,020	$1,837,009
Per Capita Debt:	**$722**	$1,174	$528
General Obligation Debt over EAV:	**0.86%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,417,064**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$417**	$1,329	$992
Revenue Collected During FY 08:	**$265,473**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$305,785**	$2,427,439	$1,076,743
Per Capita Revenue:	**$78**	$427	$282
Per Capita Expenditures:	**$90**	$403	$271
Operating Income (loss):	**-$40,312**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**450.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,376,752**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$405**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shiloh Village
Unit Code:	088/125/32
County:	ST. CLAIR
Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,915,000
Equalized Assessed Valuation:	$2,240,000
Population:	10,575
Employees:	
Full Time:	25
Part Time:	9
Salaries Paid:	$1,396,503

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,473,170	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$234	$548	$381
Revenue Collected During FY 08:	$6,394,671	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,266,557	$5,218,323	$2,340,819
Per Capita Revenue:	$605	$721	$564
Per Capita Expenditures:	$593	$706	$556
Revenues over (under) Expenditures:	$128,114	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	44.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,811,941	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$266	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$509,650	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,136,410	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$245,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$23**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$568,506**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$54**	$1,329	$992
Revenue Collected During FY 08:	**$451,039**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$551,266**	$2,427,439	$1,076,743
Per Capita Revenue:	**$43**	$427	$282
Per Capita Expenditures:	**$52**	$403	$271
Operating Income (loss):	**-$100,227**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**84.95%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$468,279**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$44**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shipman Village

Unit Code: 056/105/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $418,525

Equalized Assessed Valuation: $3,660,771

Population: 700

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $85,357

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$184,267	$266,951	$169,639
Per Capita Beginning Fund Balance:	$263	$666	$444
Revenue Collected During FY 08:	$234,415	$254,229	$117,702
Expenditures During FY 08:	$183,320	$232,039	$106,311
Per Capita Revenue:	$335	$581	$283
Per Capita Expenditures:	$262	$540	$267
Revenues over (under) Expenditures:	$51,095	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	128.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	$235,362	$280,303	$171,795
Per Capita Ending Fund Balance:	$336	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$235,362	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$88,487**	$385,902	$36,500
Per Capita Debt:	**$126**	$841	$106
General Obligation Debt over EAV:	**1.68%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,657,588**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,368**	$2,071	$745
Revenue Collected During FY 08:	**$191,423**	$206,165	$79,162
Expenditures During FY 08:	**$230,282**	$201,484	$88,676
Per Capita Revenue:	**$273**	$520	$198
Per Capita Expenditures:	**$329**	$519	$219
Operating Income (loss):	**-$38,859**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**702.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,618,729**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,312**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shorewood Village
Unit Code:	099/110/32
County:	WILL
Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,646,751
Equalized Assessed Valuation:	$498,805,003
Population:	13,822
Employees:	
Full Time:	67
Part Time:	
Salaries Paid:	$3,940,789

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,550,440	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$329	$548	$381
Revenue Collected During FY 08:	$10,723,701	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,280,666	$5,218,323	$2,340,819
Per Capita Revenue:	$776	$721	$564
Per Capita Expenditures:	$744	$706	$556
Revenues over (under) Expenditures:	$443,035	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	44.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,531,893	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$328	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$199,900	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,097,577	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,336,768**	$7,762,020	$1,837,009
Per Capita Debt:	**$820**	$1,174	$528
General Obligation Debt over EAV:	**2.15%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$39,546,553**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,861**	$1,329	$992
Revenue Collected During FY 08:	**$6,797,268**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,002,658**	$2,427,439	$1,076,743
Per Capita Revenue:	**$492**	$427	$282
Per Capita Expenditures:	**$290**	$403	$271
Operating Income (loss):	**$2,794,610**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**982.99%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$39,345,774**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,847**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sibley Village

Unit Code: 027/050/32 **County:** FORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $199,100

Equalized Assessed Valuation: $2,357,234

Population: 330

Employees:

Full Time:

Part Time: 12

Salaries Paid: $27,316

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$69,827	$266,951	$169,639
Per Capita Beginning Fund Balance:	$212	$666	$444
Revenue Collected During FY 08:	$87,957	$254,229	$117,702
Expenditures During FY 08:	$86,388	$232,039	$106,311
Per Capita Revenue:	$267	$581	$283
Per Capita Expenditures:	$262	$540	$267
Revenues over (under) Expenditures:	$1,569	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	82.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$71,396	$280,303	$171,795
Per Capita Ending Fund Balance:	$216	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,138	$37,131	$
Total Unrestricted Net Assets:	$34,258	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$110,650	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$335	$2,071	$745
Revenue Collected During FY 08:	$38,620	$206,165	$79,162
Expenditures During FY 08:	$61,975	$201,484	$88,676
Per Capita Revenue:	$117	$520	$198
Per Capita Expenditures:	$188	$519	$219
Operating Income (loss):	-$23,355	$4,680	$
Ratio of Retained Earnings to Expenditures:	140.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$87,295	$751,204	$341,980
Per Capita Ending Retained Earnings:	$265	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sidell Village

Unit Code: 092/095/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $147,350

Equalized Assessed Valuation: $3,134,361

Population: 626

Employees:

Full Time:

Part Time: 8

Salaries Paid: $40,323

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$110,438	$266,951	$169,639
Per Capita Beginning Fund Balance:	$176	$666	$444
Revenue Collected During FY 08:	$136,878	$254,229	$117,702
Expenditures During FY 08:	$102,711	$232,039	$106,311
Per Capita Revenue:	$219	$581	$283
Per Capita Expenditures:	$164	$540	$267
Revenues over (under) Expenditures:	$34,167	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	140.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	$144,605	$280,303	$171,795
Per Capita Ending Fund Balance:	$231	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,012	$37,131	$
Total Unrestricted Net Assets:	$92,593	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$137,004	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$219	$2,071	$745
Revenue Collected During FY 08:	$48,882	$206,165	$79,162
Expenditures During FY 08:	$38,543	$201,484	$88,676
Per Capita Revenue:	$78	$520	$198
Per Capita Expenditures:	$62	$519	$219
Operating Income (loss):	$10,339	$4,680	$
Ratio of Retained Earnings to Expenditures:	382.28%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$147,343	$751,204	$341,980
Per Capita Ending Retained Earnings:	$235	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sidney Village

Unit Code: 010/100/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$509,400
Equalized Assessed Valuation:	$16,994,279
Population:	1,100
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	$102,585

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$146,012	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$133	$548	$381
Revenue Collected During FY 08:	$277,742	$5,252,094	$2,318,995
Expenditures During FY 08:	$298,955	$5,218,323	$2,340,819
Per Capita Revenue:	$252	$721	$564
Per Capita Expenditures:	$272	$706	$556
Revenues over (under) Expenditures:	-$21,213	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	41.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	$124,799	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$113	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,043	$1,203,389	$223,442
Total Unrestricted Net Assets:	$85,756	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$620,947	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$564	$1,329	$992
Revenue Collected During FY 08:	$172,464	$2,601,339	$1,061,685
Expenditures During FY 08:	$196,114	$2,427,439	$1,076,743
Per Capita Revenue:	$157	$427	$282
Per Capita Expenditures:	$178	$403	$271
Operating Income (loss):	-$23,650	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	304.57%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$597,297	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$543	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sigel Town

Unit Code: 086/040/31 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $583,750

Equalized Assessed Valuation: $3,375,896

Population: 350

Employees:

Full Time:

Part Time: 6

Salaries Paid: $39,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$195,628	$266,951	$169,639
Per Capita Beginning Fund Balance:	$559	$666	$444
Revenue Collected During FY 08:	$103,010	$254,229	$117,702
Expenditures During FY 08:	$151,990	$232,039	$106,311
Per Capita Revenue:	$294	$581	$283
Per Capita Expenditures:	$434	$540	$267
Revenues over (under) Expenditures:	-$48,980	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	83.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$127,148	$280,303	$171,795
Per Capita Ending Fund Balance:	$363	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,430	$37,131	$
Total Unrestricted Net Assets:	$98,718	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$365,110	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,043	$2,071	$745
Revenue Collected During FY 08:	$64,484	$206,165	$79,162
Expenditures During FY 08:	$103,361	$201,484	$88,676
Per Capita Revenue:	$184	$520	$198
Per Capita Expenditures:	$295	$519	$219
Operating Income (loss):	-$38,877	$4,680	$
Ratio of Retained Earnings to Expenditures:	332.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$344,052	$751,204	$341,980
Per Capita Ending Retained Earnings:	$983	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Silvis City

Unit Code: 081/080/30 **County:** ROCK ISLAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,943,000
Equalized Assessed Valuation:	$62,964,565
Population:	7,269
Employees:	
Full Time:	39
Part Time:	70
Salaries Paid:	$2,181,302

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,831,592	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$527	$548	$381
Revenue Collected During FY 08:	$8,380,600	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,424,230	$5,218,323	$2,340,819
Per Capita Revenue:	$1,153	$721	$564
Per Capita Expenditures:	$884	$706	$556
Revenues over (under) Expenditures:	$1,956,370	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,210,954	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$579	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,833,549	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,813,381	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,698,765**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,334**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,675,950**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,056**	$1,329	$992
Revenue Collected During FY 08:	**$1,145,061**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,233,711**	$2,427,439	$1,076,743
Per Capita Revenue:	**$158**	$427	$282
Per Capita Expenditures:	**$170**	$403	$271
Operating Income (loss):	**-$88,650**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**624.97%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,710,326**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,061**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Simpson Village

Unit Code: 044/035/32 **County:** JOHNSON

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $28,860

Equalized Assessed Valuation: $90,791

Population: 50

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,652	$266,951	$169,639
Per Capita Beginning Fund Balance:	$973	$666	$444
Revenue Collected During FY 08:	$25,831	$254,229	$117,702
Expenditures During FY 08:	$28,860	$232,039	$106,311
Per Capita Revenue:	$517	$581	$283
Per Capita Expenditures:	$577	$540	$267
Revenues over (under) Expenditures:	-$3,029	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	158.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	$45,623	$280,303	$171,795
Per Capita Ending Fund Balance:	$912	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$45,623	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sims Village

Unit Code: 096/045/32 **County:** WAYNE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $360,333

Equalized Assessed Valuation: $557,888

Population: 300

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $35,986

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$37,040	$266,951	$169,639
Per Capita Beginning Fund Balance:	$123	$666	$444
Revenue Collected During FY 08:	$63,853	$254,229	$117,702
Expenditures During FY 08:	$60,760	$232,039	$106,311
Per Capita Revenue:	$213	$581	$283
Per Capita Expenditures:	$203	$540	$267
Revenues over (under) Expenditures:	$3,093	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	54.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$33,199	$280,303	$171,795
Per Capita Ending Fund Balance:	$111	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$36,253	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$357,064**	$385,902	$36,500
Per Capita Debt:	**$1,190**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$808,891**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,696**	$2,071	$745
Revenue Collected During FY 08:	**$219,819**	$206,165	$79,162
Expenditures During FY 08:	**$264,841**	$201,484	$88,676
Per Capita Revenue:	**$733**	$520	$198
Per Capita Expenditures:	**$883**	$519	$219
Operating Income (loss):	**-$45,022**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**291.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$770,803**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,569**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Skokie Village

Unit Code: 016/525/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$114,448,077
Equalized Assessed Valuation:	$2,437,203,337
Population:	63,348
Employees:	
Full Time:	476
Part Time:	47
Salaries Paid:	$39,837,589

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$32,444,376	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$512	$420	$380
Revenue Collected During FY 08:	$58,933,415	$47,279,441	$36,812,097
Expenditures During FY 08:	$64,223,419	$46,868,184	$35,335,224
Per Capita Revenue:	$930	$910	$884
Per Capita Expenditures:	$1,014	$894	$899
Revenues over (under) Expenditures:	-$5,290,004	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	51.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	$33,291,261	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$526	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$18,049,222	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$35,298,355	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$67,087,301**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,059**	$1,334	$1,078
General Obligation Debt over EAV:	**2.43%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$21,457,060**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$339**	$1,214	$976
Revenue Collected During FY 08:	**$8,871,739**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,973,170**	$16,245,069	$9,219,236
Per Capita Revenue:	**$140**	$312	$227
Per Capita Expenditures:	**$126**	$294	$237
Operating Income (loss):	**$898,569**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**275.13%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$21,936,235**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$346**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sleepy Hollow Village

Unit Code: 045/085/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,305,673
Equalized Assessed Valuation:	$130,526,238
Population:	3,553
Employees:	
Full Time:	13
Part Time:	15
Salaries Paid:	$674,525

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,255,116	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$353	$548	$381
Revenue Collected During FY 08:	$1,621,078	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,762,571	$5,218,323	$2,340,819
Per Capita Revenue:	$456	$721	$564
Per Capita Expenditures:	$496	$706	$556
Revenues over (under) Expenditures:	-$141,493	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	62.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,093,683	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$308	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$334,529	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,524,743	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$3,224,368	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$908	$1,329	$992
Revenue Collected During FY 08:	$706,119	$2,601,339	$1,061,685
Expenditures During FY 08:	$849,928	$2,427,439	$1,076,743
Per Capita Revenue:	$199	$427	$282
Per Capita Expenditures:	$239	$403	$271
Operating Income (loss):	-$143,809	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	387.17%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$3,290,671	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$926	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Smithfield Village

Unit Code: 029/095/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $54,175

Equalized Assessed Valuation: $930,399

Population: 208

Employees:

Full Time:

Part Time: 11

Salaries Paid: $9,414

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$262,121	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,260	$666	$444
Revenue Collected During FY 08:	$47,229	$254,229	$117,702
Expenditures During FY 08:	$21,733	$232,039	$106,311
Per Capita Revenue:	$227	$581	$283
Per Capita Expenditures:	$104	$540	$267
Revenues over (under) Expenditures:	$25,496	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	1299.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	$282,367	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,358	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$282,367	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$575,000**	$385,902	$36,500
Per Capita Debt:	**$2,764**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,139,982**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,481**	$2,071	$745
Revenue Collected During FY 08:	**$171,432**	$206,165	$79,162
Expenditures During FY 08:	**$90,372**	$201,484	$88,676
Per Capita Revenue:	**$824**	$520	$198
Per Capita Expenditures:	**$434**	$519	$219
Operating Income (loss):	**$81,060**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1356.94%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,226,292**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,896**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Smithton Village

Unit Code: 088/130/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,415,000
Equalized Assessed Valuation:	$60,755,023
Population:	3,001
Employees:	
Full Time:	19
Part Time:	39
Salaries Paid:	$615,160

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$933,500**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$311**	$548	$381
Revenue Collected During FY 08:	**$1,279,163**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$1,413,833**	$5,218,323	$2,340,819
Per Capita Revenue:	**$426**	$721	$564
Per Capita Expenditures:	**$471**	$706	$556
Revenues over (under) Expenditures:	**-$134,670**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**72.13%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$1,019,851**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$340**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$326,514**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$693,337**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,797,929**	$7,762,020	$1,837,009
Per Capita Debt:	**$599**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,643,886**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$548**	$1,329	$992
Revenue Collected During FY 08:	**$998,671**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$820,211**	$2,427,439	$1,076,743
Per Capita Revenue:	**$333**	$427	$282
Per Capita Expenditures:	**$273**	$403	$271
Operating Income (loss):	**$178,460**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**222.18%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,822,346**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$607**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Somonauk Village

Unit Code: 019/060/32 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,708,900

Equalized Assessed Valuation: $40,548,966

Population: 1,325

Employees:

Full Time: 6

Part Time: 8

Salaries Paid: $329,967

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$921,334	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$695	$548	$381
Revenue Collected During FY 08:	$1,010,090	$5,252,094	$2,318,995
Expenditures During FY 08:	$710,420	$5,218,323	$2,340,819
Per Capita Revenue:	$762	$721	$564
Per Capita Expenditures:	$536	$706	$556
Revenues over (under) Expenditures:	$299,670	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	118.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$838,401	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$633	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$794,571	$1,203,389	$223,442
Total Unrestricted Net Assets:	$871,071	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,638,294**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,236**	$1,174	$528
General Obligation Debt over EAV:	**4.04%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,810,411**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,121**	$1,329	$992
Revenue Collected During FY 08:	**$686,422**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$725,303**	$2,427,439	$1,076,743
Per Capita Revenue:	**$518**	$427	$282
Per Capita Expenditures:	**$547**	$403	$271
Operating Income (loss):	**-$38,881**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**405.58%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,941,650**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,220**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sorento Village

Unit Code: 003/045/32 **County:** BOND

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,184,525

Equalized Assessed Valuation: $2,047,090

Population: 601

Employees:

Full Time: 2

Part Time: 15

Salaries Paid: $59,616

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$266,781	$266,951	$169,639
Per Capita Beginning Fund Balance:	$444	$666	$444
Revenue Collected During FY 08:	$675,595	$254,229	$117,702
Expenditures During FY 08:	$584,694	$232,039	$106,311
Per Capita Revenue:	$1,124	$581	$283
Per Capita Expenditures:	$973	$540	$267
Revenues over (under) Expenditures:	$90,901	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	62.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	$362,814	$280,303	$171,795
Per Capita Ending Fund Balance:	$604	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$362,814	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$420,036**	$385,902	$36,500
Per Capita Debt:	**$699**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$54,897**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**-$91**	$2,071	$745
Revenue Collected During FY 08:	**$230,417**	$206,165	$79,162
Expenditures During FY 08:	**$193,444**	$201,484	$88,676
Per Capita Revenue:	**$383**	$520	$198
Per Capita Expenditures:	**$322**	$519	$219
Operating Income (loss):	**$36,973**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**-11.92%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**-$23,056**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**-$38**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Barrington Village

Unit Code: 016/530/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,283,150
Equalized Assessed Valuation:	$422,251,755
Population:	3,760
Employees:	
Full Time:	22
Part Time:	10
Salaries Paid:	$2,095,358

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,528,119	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$672	$548	$381
Revenue Collected During FY 08:	$5,354,165	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,546,493	$5,218,323	$2,340,819
Per Capita Revenue:	$1,424	$721	$564
Per Capita Expenditures:	$1,209	$706	$556
Revenues over (under) Expenditures:	$807,672	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,580,791	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$686	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,292,261	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,413,359	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,155,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,903**	$1,174	$528
General Obligation Debt over EAV:	**1.69%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,298,312**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$345**	$1,329	$992
Revenue Collected During FY 08:	**$2,033,392**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,076,743**	$2,427,439	$1,076,743
Per Capita Revenue:	**$541**	$427	$282
Per Capita Expenditures:	**$286**	$403	$271
Operating Income (loss):	**$956,649**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1219.90%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$13,135,206**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,493**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Beloit City

Unit Code: 101/050/30 **County:** WINNEBAGO

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,866,261

Equalized Assessed Valuation: $108,470,411

Population: 8,365

Employees:

Full Time: 35

Part Time: 36

Salaries Paid: $2,177,204

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,459,469	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$533	$548	$381
Revenue Collected During FY 08:	$4,928,534	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,254,770	$5,218,323	$2,340,819
Per Capita Revenue:	$589	$721	$564
Per Capita Expenditures:	$628	$706	$556
Revenues over (under) Expenditures:	-$326,236	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	77.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,078,713	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$488	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,106,518	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,901,244	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,825,075**	$7,762,020	$1,837,009
Per Capita Debt:	**$338**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,277,121**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$631**	$1,329	$992
Revenue Collected During FY 08:	**$895,343**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,049,224**	$2,427,439	$1,076,743
Per Capita Revenue:	**$107**	$427	$282
Per Capita Expenditures:	**$125**	$403	$271
Operating Income (loss):	**-$153,881**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**488.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,123,240**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$612**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Chicago Heights Village

Unit Code: 016/535/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,194,419
Equalized Assessed Valuation:	$81,733,159
Population:	3,970
Employees:	
Full Time:	27
Part Time:	90
Salaries Paid:	$1,733,740

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$529,612	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$133	$548	$381
Revenue Collected During FY 08:	$4,478,867	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,949,707	$5,218,323	$2,340,819
Per Capita Revenue:	$1,128	$721	$564
Per Capita Expenditures:	$995	$706	$556
Revenues over (under) Expenditures:	$529,160	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	20.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$808,806	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$204	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,028,828	$1,203,389	$223,442
Total Unrestricted Net Assets:	$899,551	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,542,054**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,396**	$1,174	$528
General Obligation Debt over EAV:	**4.75%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,886,400**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$979**	$1,329	$992
Revenue Collected During FY 08:	**$1,086,023**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,187,098**	$2,427,439	$1,076,743
Per Capita Revenue:	**$274**	$427	$282
Per Capita Expenditures:	**$299**	$403	$271
Operating Income (loss):	**-$101,075**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**21.41%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$254,135**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$64**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Elgin Village

Unit Code: 045/090/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,322,887
Equalized Assessed Valuation:	$697,110,121
Population:	20,844
Employees:	
Full Time:	88
Part Time:	12
Salaries Paid:	$5,972,725

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$10,647,928**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$511**	$548	$381
Revenue Collected During FY 08:	**$12,458,358**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$10,892,226**	$5,218,323	$2,340,819
Per Capita Revenue:	**$598**	$721	$564
Per Capita Expenditures:	**$523**	$706	$556
Revenues over (under) Expenditures:	**$1,566,132**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**104.41%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$11,372,409**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$546**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$1,108,567**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$15,882,855**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,280,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$301**	$1,174	$528
General Obligation Debt over EAV:	**0.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$24,307,169**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,166**	$1,329	$992
Revenue Collected During FY 08:	**$5,125,408**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,897,939**	$2,427,439	$1,076,743
Per Capita Revenue:	**$246**	$427	$282
Per Capita Expenditures:	**$235**	$403	$271
Operating Income (loss):	**$227,469**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**491.44%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,070,297**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,155**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Holland Village

Unit Code: 016/540/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $33,513,727

Equalized Assessed Valuation: $446,929,157

Population: 22,147

Employees:

Full Time: 140

Part Time: 235

Salaries Paid: $10,582,406

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,190,475	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$189	$548	$381
Revenue Collected During FY 08:	$22,767,463	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,841,660	$5,218,323	$2,340,819
Per Capita Revenue:	$1,028	$721	$564
Per Capita Expenditures:	$941	$706	$556
Revenues over (under) Expenditures:	$1,925,803	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,179,508	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$279	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$476,912	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,008,418	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$38,746,902**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,750**	$1,174	$528
General Obligation Debt over EAV:	**8.24%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,997,597**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$316**	$1,329	$992
Revenue Collected During FY 08:	**$2,975,600**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,191,348**	$2,427,439	$1,076,743
Per Capita Revenue:	**$134**	$427	$282
Per Capita Expenditures:	**$144**	$403	$271
Operating Income (loss):	**-$215,748**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**223.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,141,083**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$322**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Jacksonville Village

Unit Code: 069/045/32 **County:** MORGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,683,851
Equalized Assessed Valuation:	$37,674,713
Population:	3,475
Employees:	
Full Time:	12
Part Time:	18
Salaries Paid:	$475,877

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,261,030	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$651	$548	$381
Revenue Collected During FY 08:	$2,709,825	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,517,510	$5,218,323	$2,340,819
Per Capita Revenue:	$780	$721	$564
Per Capita Expenditures:	$724	$706	$556
Revenues over (under) Expenditures:	$192,315	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	97.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,453,345	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$706	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$58,910	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,377,038	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,255,991**	$7,762,020	$1,837,009
Per Capita Debt:	**$649**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,804,831**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,383**	$1,329	$992
Revenue Collected During FY 08:	**$959,513**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$848,743**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$244**	$403	$271
Operating Income (loss):	**$110,770**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**579.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$4,915,601**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,415**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Pekin Village

Unit Code: 090/075/32 **County:** TAZEWELL

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,652,972
Equalized Assessed Valuation:	$7,166,401
Population:	1,162
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$206,856

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$29,800	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$26	$548	$381
Revenue Collected During FY 08:	$403,390	$5,252,094	$2,318,995
Expenditures During FY 08:	$381,850	$5,218,323	$2,340,819
Per Capita Revenue:	$347	$721	$564
Per Capita Expenditures:	$329	$706	$556
Revenues over (under) Expenditures:	$21,540	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	17.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$66,340	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$57	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$67,582	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,242	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,056,727**	$7,762,020	$1,837,009
Per Capita Debt:	**$909**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$727,353**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$626**	$1,329	$992
Revenue Collected During FY 08:	**$330,014**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$299,087**	$2,427,439	$1,076,743
Per Capita Revenue:	**$284**	$427	$282
Per Capita Expenditures:	**$257**	$403	$271
Operating Income (loss):	**$30,927**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**650.52%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,945,609**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,674**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Roxana Village

Unit Code: 057/110/32 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$1,450,000
Equalized Assessed Valuation:	$14,368,220
Population:	1,888
Employees:	
Full Time:	10
Part Time:	10
Salaries Paid:	$443,455

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,795	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$3	$548	$381
Revenue Collected During FY 08:	$808,145	$5,252,094	$2,318,995
Expenditures During FY 08:	$816,722	$5,218,323	$2,340,819
Per Capita Revenue:	$428	$721	$564
Per Capita Expenditures:	$433	$706	$556
Revenues over (under) Expenditures:	-$8,577	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-0.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$2,784	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$1	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$2,783	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,308**	$7,762,020	$1,837,009
Per Capita Debt:	**$9**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,926,451**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,020**	$1,329	$992
Revenue Collected During FY 08:	**$544,495**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$584,801**	$2,427,439	$1,076,743
Per Capita Revenue:	**$288**	$427	$282
Per Capita Expenditures:	**$310**	$403	$271
Operating Income (loss):	**-$40,306**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**322.01%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,883,096**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$997**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: South Wilmington Village

Unit Code: 032/070/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,091,138

Equalized Assessed Valuation: $11,606,472

Population: 630

Employees:

Full Time: 11

Part Time: 1

Salaries Paid: $72,438

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$234,758	$266,951	$169,639
Per Capita Beginning Fund Balance:	$373	$666	$444
Revenue Collected During FY 08:	$298,962	$254,229	$117,702
Expenditures During FY 08:	$231,712	$232,039	$106,311
Per Capita Revenue:	$475	$581	$283
Per Capita Expenditures:	$368	$540	$267
Revenues over (under) Expenditures:	$67,250	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	110.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	$254,965	$280,303	$171,795
Per Capita Ending Fund Balance:	$405	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$54,792	$37,131	$
Total Unrestricted Net Assets:	$200,173	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$456,165	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$724	$2,071	$745
Revenue Collected During FY 08:	$102,151	$206,165	$79,162
Expenditures During FY 08:	$107,674	$201,484	$88,676
Per Capita Revenue:	$162	$520	$198
Per Capita Expenditures:	$171	$519	$219
Operating Income (loss):	-$5,523	$4,680	$
Ratio of Retained Earnings to Expenditures:	462.21%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$497,685	$751,204	$341,980
Per Capita Ending Retained Earnings:	$790	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Southern View Village

Unit Code: 083/110/32 **County:** SANGAMON

Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,531,850
Equalized Assessed Valuation:	$19,158,558
Population:	1,642
Employees:	
Full Time:	9
Part Time:	16
Salaries Paid:	$373,803

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$894,817	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$545	$548	$381
Revenue Collected During FY 08:	$780,094	$5,252,094	$2,318,995
Expenditures During FY 08:	$734,333	$5,218,323	$2,340,819
Per Capita Revenue:	$475	$721	$564
Per Capita Expenditures:	$447	$706	$556
Revenues over (under) Expenditures:	$45,761	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	128.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	$940,578	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$573	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$177,801	$1,203,389	$223,442
Total Unrestricted Net Assets:	$762,777	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$68,525**	$7,762,020	$1,837,009
Per Capita Debt:	**$42**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$**	$1,329	$992
Revenue Collected During FY 08:	**$**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$**	$2,427,439	$1,076,743
Per Capita Revenue:	**$**	$427	$282
Per Capita Expenditures:	**$**	$403	$271
Operating Income (loss):	**$**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**0.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sparland Village

Unit Code: 059/025/32 **County:** MARSHALL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$508,225
Equalized Assessed Valuation:	$2,739,662
Population:	504
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$52,235

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$155,949	$266,951	$169,639
Per Capita Beginning Fund Balance:	$309	$666	$444
Revenue Collected During FY 08:	$110,567	$254,229	$117,702
Expenditures During FY 08:	$107,429	$232,039	$106,311
Per Capita Revenue:	$219	$581	$283
Per Capita Expenditures:	$213	$540	$267
Revenues over (under) Expenditures:	$3,138	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	72.98%	286.45%	165.93%
Ending Fund Balance for FY 08:	$78,400	$280,303	$171,795
Per Capita Ending Fund Balance:	$156	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$43,261	$37,131	$
Total Unrestricted Net Assets:	$35,139	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$320,821**	$385,902	$36,500
Per Capita Debt:	**$637**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$436,577**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$866**	$2,071	$745
Revenue Collected During FY 08:	**$106,468**	$206,165	$79,162
Expenditures During FY 08:	**$157,228**	$201,484	$88,676
Per Capita Revenue:	**$211**	$520	$198
Per Capita Expenditures:	**$312**	$519	$219
Operating Income (loss):	**-$50,760**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**309.01%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$485,846**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$964**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sparta City

Unit Code: 079/065/30 **County:** RANDOLPH

Fiscal Year End:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,337,970
Equalized Assessed Valuation:	$45,571,830
Population:	4,354
Employees:	
Full Time:	39
Part Time:	58
Salaries Paid:	$1,728,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,584,409	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,972	$548	$381
Revenue Collected During FY 08:	$4,152,246	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,642,107	$5,218,323	$2,340,819
Per Capita Revenue:	$954	$721	$564
Per Capita Expenditures:	$836	$706	$556
Revenues over (under) Expenditures:	$510,139	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	238.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,682,166	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,994	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$396,997	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,500,339	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,138,840**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,788**	$1,174	$528
General Obligation Debt over EAV:	**6.92%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,687,223**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,536**	$1,329	$992
Revenue Collected During FY 08:	**$1,848,246**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,991,553**	$2,427,439	$1,076,743
Per Capita Revenue:	**$424**	$427	$282
Per Capita Expenditures:	**$457**	$403	$271
Operating Income (loss):	**-$143,307**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**337.24%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,716,298**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,543**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Spaulding Village

Unit Code: 083/115/32 **County:** SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $215,000

Equalized Assessed Valuation: $13,963,811

Population: 798

Employees:

Full Time:

Part Time: 4

Salaries Paid: $34,445

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$244,666	$266,951	$169,639
Per Capita Beginning Fund Balance:	$307	$666	$444
Revenue Collected During FY 08:	$143,197	$254,229	$117,702
Expenditures During FY 08:	$211,008	$232,039	$106,311
Per Capita Revenue:	$179	$581	$283
Per Capita Expenditures:	$264	$540	$267
Revenues over (under) Expenditures:	-$67,811	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	83.81%	286.45%	165.93%
Ending Fund Balance for FY 08:	$176,855	$280,303	$171,795
Per Capita Ending Fund Balance:	$222	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$176,855	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Spring Bay Village

Unit Code: 102/070/32 **County:** WOODFORD

Fiscal Year End:	6/1/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$227,429
Equalized Assessed Valuation:	$5,873,840
Population:	436
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$17,975

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$70,113	$266,951	$169,639
Per Capita Beginning Fund Balance:	$161	$666	$444
Revenue Collected During FY 08:	$85,192	$254,229	$117,702
Expenditures During FY 08:	$81,844	$232,039	$106,311
Per Capita Revenue:	$195	$581	$283
Per Capita Expenditures:	$188	$540	$267
Revenues over (under) Expenditures:	$3,348	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	89.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	$73,461	$280,303	$171,795
Per Capita Ending Fund Balance:	$168	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$73,461	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,864**	$385,902	$36,500
Per Capita Debt:	**$36**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Grove Village

Unit Code: 063/100/32 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,917,839
Equalized Assessed Valuation:	$225,425,933
Population:	5,398
Employees:	
Full Time:	18
Part Time:	8
Salaries Paid:	$1,048,106

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,492,123	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$647	$548	$381
Revenue Collected During FY 08:	$3,514,219	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,850,477	$5,218,323	$2,340,819
Per Capita Revenue:	$651	$721	$564
Per Capita Expenditures:	$528	$706	$556
Revenues over (under) Expenditures:	$663,742	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	138.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,947,023	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$731	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,740,084	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,568,860	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,430,554**	$7,762,020	$1,837,009
Per Capita Debt:	**$450**	$1,174	$528
General Obligation Debt over EAV:	**0.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,006,941**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$372**	$1,329	$992
Revenue Collected During FY 08:	**$330,476**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$336,550**	$2,427,439	$1,076,743
Per Capita Revenue:	**$61**	$427	$282
Per Capita Expenditures:	**$62**	$403	$271
Operating Income (loss):	**-$6,074**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**650.89%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,190,567**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$406**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Valley City

Unit Code: 006/105/30 **County:** BUREAU

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,544,200
Equalized Assessed Valuation:	$61,003,124
Population:	5,375
Employees:	
Full Time:	29
Part Time:	127
Salaries Paid:	$1,655,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$774,282	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$144	$548	$381
Revenue Collected During FY 08:	$2,798,037	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,971,242	$5,218,323	$2,340,819
Per Capita Revenue:	$521	$721	$564
Per Capita Expenditures:	$553	$706	$556
Revenues over (under) Expenditures:	-$173,205	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	15.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$461,374	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$86	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,781	$1,203,389	$223,442
Total Unrestricted Net Assets:	$229,226	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,883,889**	$7,762,020	$1,837,009
Per Capita Debt:	**$909**	$1,174	$528
General Obligation Debt over EAV:	**2.90%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,730,551**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,066**	$1,329	$992
Revenue Collected During FY 08:	**$2,020,016**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,911,728**	$2,427,439	$1,076,743
Per Capita Revenue:	**$376**	$427	$282
Per Capita Expenditures:	**$356**	$403	$271
Operating Income (loss):	**$108,288**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**314.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,019,344**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,120**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Springfield City

Unit Code: 083/120/30 **County:** SANGAMON

Fiscal Year End:	2/28/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$618,629,842
Equalized Assessed Valuation:	$1,953,005,137
Population:	117,096
Employees:	
Full Time:	1,732
Part Time:	3
Salaries Paid:	$101,898,886

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$35,112,832	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$300	$420	$380
Revenue Collected During FY 08:	$117,349,627	$47,279,441	$36,812,097
Expenditures During FY 08:	$108,015,928	$46,868,184	$35,335,224
Per Capita Revenue:	$1,002	$910	$884
Per Capita Expenditures:	$922	$894	$899
Revenues over (under) Expenditures:	$9,333,699	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	36.24%	48.74%	43.68%
Ending Fund Balance for FY 08:	$39,141,067	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$334	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$27,577,084	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$38,605,856	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$752,159,116**	$74,451,458	$47,444,580
Per Capita Debt:	**$6,423**	$1,334	$1,078
General Obligation Debt over EAV:	**2.68%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$455,906,750**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$3,893**	$1,214	$976
Revenue Collected During FY 08:	**$218,455,729**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$188,993,292**	$16,245,069	$9,219,236
Per Capita Revenue:	**$1,866**	$312	$227
Per Capita Expenditures:	**$1,614**	$294	$237
Operating Income (loss):	**$29,462,437**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**281.86%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$532,698,547**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$4,549**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Anne Village

Unit Code: 046/085/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,276,000
Equalized Assessed Valuation:	$12,484,976
Population:	1,200
Employees:	
Full Time:	5
Part Time:	13
Salaries Paid:	$242,635

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$58,208	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$49	$548	$381
Revenue Collected During FY 08:	$535,511	$5,252,094	$2,318,995
Expenditures During FY 08:	$491,552	$5,218,323	$2,340,819
Per Capita Revenue:	$446	$721	$564
Per Capita Expenditures:	$410	$706	$556
Revenues over (under) Expenditures:	$43,959	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	20.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	$102,167	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$85	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$102,167	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$735,138**	$7,762,020	$1,837,009
Per Capita Debt:	**$613**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,468,340**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,224**	$1,329	$992
Revenue Collected During FY 08:	**$402,579**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$311,041**	$2,427,439	$1,076,743
Per Capita Revenue:	**$335**	$427	$282
Per Capita Expenditures:	**$259**	$403	$271
Operating Income (loss):	**$91,538**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**501.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,559,878**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,300**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Augustine Village

Unit Code: 048/055/32 **County:** KNOX

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $151,200

Equalized Assessed Valuation: $620,579

Population: 151

Employees:

Full Time:

Part Time: 13

Salaries Paid: $12,450

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$68,923	$266,951	$169,639
Per Capita Beginning Fund Balance:	$456	$666	$444
Revenue Collected During FY 08:	$41,090	$254,229	$117,702
Expenditures During FY 08:	$42,198	$232,039	$106,311
Per Capita Revenue:	$272	$581	$283
Per Capita Expenditures:	$279	$540	$267
Revenues over (under) Expenditures:	-$1,108	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	154.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$65,215	$280,303	$171,795
Per Capita Ending Fund Balance:	$432	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,930	$37,131	$
Total Unrestricted Net Assets:	$50,285	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$24,466	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$162	$2,071	$745
Revenue Collected During FY 08:	$17,434	$206,165	$79,162
Expenditures During FY 08:	$18,380	$201,484	$88,676
Per Capita Revenue:	$115	$520	$198
Per Capita Expenditures:	$122	$519	$219
Operating Income (loss):	-$946	$4,680	$
Ratio of Retained Earnings to Expenditures:	142.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$26,120	$751,204	$341,980
Per Capita Ending Retained Earnings:	$173	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: St. Charles City

Unit Code: 045/080/30 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$130,813,700
Equalized Assessed Valuation:	$1,580,262,944
Population:	32,826
Employees:	
Full Time:	243
Part Time:	139
Salaries Paid:	$23,602,431

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,923,785	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$546	$420	$380
Revenue Collected During FY 08:	$46,264,444	$47,279,441	$36,812,097
Expenditures During FY 08:	$35,209,667	$46,868,184	$35,335,224
Per Capita Revenue:	$1,409	$910	$884
Per Capita Expenditures:	$1,073	$894	$899
Revenues over (under) Expenditures:	$11,054,777	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	55.46%	48.74%	43.68%
Ending Fund Balance for FY 08:	$19,528,113	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$595	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,617,447	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$13,430,037	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$98,735,373**	$74,451,458	$47,444,580
Per Capita Debt:	**$3,008**	$1,334	$1,078
General Obligation Debt over EAV:	**5.24%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$123,681,580**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$3,768**	$1,214	$976
Revenue Collected During FY 08:	**$51,072,886**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$55,214,444**	$16,245,069	$9,219,236
Per Capita Revenue:	**$1,556**	$312	$227
Per Capita Expenditures:	**$1,682**	$294	$237
Operating Income (loss):	**-$4,141,558**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**218.49%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$120,640,684**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$3,675**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. David Village

Unit Code: 029/090/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $304,362

Equalized Assessed Valuation: $2,922,490

Population: 605

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $30,429

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$246,294	$266,951	$169,639
Per Capita Beginning Fund Balance:	$407	$666	$444
Revenue Collected During FY 08:	$159,198	$254,229	$117,702
Expenditures During FY 08:	$98,832	$232,039	$106,311
Per Capita Revenue:	$263	$581	$283
Per Capita Expenditures:	$163	$540	$267
Revenues over (under) Expenditures:	$60,366	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	310.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	$306,660	$280,303	$171,795
Per Capita Ending Fund Balance:	$507	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$246,294	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Elmo City

Unit Code: 026/030/30 **County:** FAYETTE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $18,841,500

Equalized Assessed Valuation: $8,176,268

Population: 1,448

Employees:

Full Time: 9

Part Time: 4

Salaries Paid: $265,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$746,737	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$516	$548	$381
Revenue Collected During FY 08:	$556,384	$5,252,094	$2,318,995
Expenditures During FY 08:	$625,302	$5,218,323	$2,340,819
Per Capita Revenue:	$384	$721	$564
Per Capita Expenditures:	$432	$706	$556
Revenues over (under) Expenditures:	-$68,918	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	100.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$626,343	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$433	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$626,343	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$170,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$117**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,337,552**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,614**	$1,329	$992
Revenue Collected During FY 08:	**$521,309**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$620,579**	$2,427,439	$1,076,743
Per Capita Revenue:	**$360**	$427	$282
Per Capita Expenditures:	**$429**	$403	$271
Operating Income (loss):	**-$99,270**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**354.43%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,199,543**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,519**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: St. Francisville City

Unit Code: 051/030/30 **County:** LAWRENCE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $414,000

Equalized Assessed Valuation: $2,198,162

Population: 1,188

Employees:

Full Time: 3

Part Time: 14

Salaries Paid: $92,521

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$235,121	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$198	$548	$381
Revenue Collected During FY 08:	$162,388	$5,252,094	$2,318,995
Expenditures During FY 08:	$175,268	$5,218,323	$2,340,819
Per Capita Revenue:	$137	$721	$564
Per Capita Expenditures:	$148	$706	$556
Revenues over (under) Expenditures:	-$12,880	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	126.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	$222,241	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$187	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$79,479	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,880	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$598,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$503**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,157,271**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$974**	$1,329	$992
Revenue Collected During FY 08:	**$245,792**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$238,634**	$2,427,439	$1,076,743
Per Capita Revenue:	**$207**	$427	$282
Per Capita Expenditures:	**$201**	$403	$271
Operating Income (loss):	**$7,158**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**487.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,164,429**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$980**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Jacob Village
Unit Code:	057/105/32
County:	MADISON
Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,325,480
Equalized Assessed Valuation:	$15,731,037
Population:	1,100
Employees:	
Full Time:	6
Part Time:	4
Salaries Paid:	$273,842

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$74,737	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$68	$548	$381
Revenue Collected During FY 08:	$415,985	$5,252,094	$2,318,995
Expenditures During FY 08:	$315,139	$5,218,323	$2,340,819
Per Capita Revenue:	$378	$721	$564
Per Capita Expenditures:	$286	$706	$556
Revenues over (under) Expenditures:	$100,846	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-2.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$7,274	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$7	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$7,274	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$486,362**	$7,762,020	$1,837,009
Per Capita Debt:	**$442**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$926,210**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$842**	$1,329	$992
Revenue Collected During FY 08:	**$436,555**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$580,515**	$2,427,439	$1,076,743
Per Capita Revenue:	**$397**	$427	$282
Per Capita Expenditures:	**$528**	$403	$271
Operating Income (loss):	**-$143,960**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**140.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$815,633**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$741**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Johns Village

Unit Code: 073/025/32 **County:** PERRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $97,628

Equalized Assessed Valuation: $1,257,381

Population: 213

Employees:

Full Time:

Part Time: 11

Salaries Paid: $9,921

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$189,222	$266,951	$169,639
Per Capita Beginning Fund Balance:	$888	$666	$444
Revenue Collected During FY 08:	$59,258	$254,229	$117,702
Expenditures During FY 08:	$63,808	$232,039	$106,311
Per Capita Revenue:	$278	$581	$283
Per Capita Expenditures:	$300	$540	$267
Revenues over (under) Expenditures:	-$4,550	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	289.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	$184,673	$280,303	$171,795
Per Capita Ending Fund Balance:	$867	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$42,672	$37,131	$
Total Unrestricted Net Assets:	$142,001	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$22,870	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$107	$2,071	$745
Revenue Collected During FY 08:	$24,158	$206,165	$79,162
Expenditures During FY 08:	$21,862	$201,484	$88,676
Per Capita Revenue:	$113	$520	$198
Per Capita Expenditures:	$103	$519	$219
Operating Income (loss):	$2,296	$4,680	$
Ratio of Retained Earnings to Expenditures:	115.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$25,166	$751,204	$341,980
Per Capita Ending Retained Earnings:	$118	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Joseph Village
Unit Code:	010/105/32
County:	CHAMPAIGN
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,922,348
Equalized Assessed Valuation:	$58,669,876
Population:	3,825
Employees:	
Full Time:	5
Part Time:	2
Salaries Paid:	$309,913

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,056,545	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$538	$548	$381
Revenue Collected During FY 08:	$1,610,941	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,073,606	$5,218,323	$2,340,819
Per Capita Revenue:	$421	$721	$564
Per Capita Expenditures:	$542	$706	$556
Revenues over (under) Expenditures:	-$462,665	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	76.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,593,880	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$417	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,587,024	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,777,633**	$7,762,020	$1,837,009
Per Capita Debt:	**$465**	$1,174	$528
General Obligation Debt over EAV:	**3.02%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,195,223**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$312**	$1,329	$992
Revenue Collected During FY 08:	**$396,107**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$342,193**	$2,427,439	$1,076,743
Per Capita Revenue:	**$104**	$427	$282
Per Capita Expenditures:	**$89**	$403	$271
Operating Income (loss):	**$53,914**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**365.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,249,137**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$327**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Libory Village

Unit Code: 088/115/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $175,906

Equalized Assessed Valuation: $7,225,339

Population: 625

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $50,785

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$358,216	$266,951	$169,639
Per Capita Beginning Fund Balance:	$573	$666	$444
Revenue Collected During FY 08:	$227,982	$254,229	$117,702
Expenditures During FY 08:	$135,583	$232,039	$106,311
Per Capita Revenue:	$365	$581	$283
Per Capita Expenditures:	$217	$540	$267
Revenues over (under) Expenditures:	$92,399	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	332.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$450,615	$280,303	$171,795
Per Capita Ending Fund Balance:	$721	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$450,615	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,921,590	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$3,075	$2,071	$745
Revenue Collected During FY 08:	$242,268	$206,165	$79,162
Expenditures During FY 08:	$201,233	$201,484	$88,676
Per Capita Revenue:	$388	$520	$198
Per Capita Expenditures:	$322	$519	$219
Operating Income (loss):	$41,035	$4,680	$
Ratio of Retained Earnings to Expenditures:	975.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,962,625	$751,204	$341,980
Per Capita Ending Retained Earnings:	$3,140	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Peter Village

Unit Code: 026/035/32 **County:** FAYETTE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,057,150
Equalized Assessed Valuation:	$2,913,764
Population:	375
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$87,803

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$42,480	$266,951	$169,639
Per Capita Beginning Fund Balance:	$113	$666	$444
Revenue Collected During FY 08:	$183,736	$254,229	$117,702
Expenditures During FY 08:	$220,951	$232,039	$106,311
Per Capita Revenue:	$490	$581	$283
Per Capita Expenditures:	$589	$540	$267
Revenues over (under) Expenditures:	-$37,215	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	18.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,265	$280,303	$171,795
Per Capita Ending Fund Balance:	$107	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,459	$37,131	$
Total Unrestricted Net Assets:	$24,806	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$35,000**	$385,902	$36,500
Per Capita Debt:	**$93**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$336,644**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$898**	$2,071	$745
Revenue Collected During FY 08:	**$130,291**	$206,165	$79,162
Expenditures During FY 08:	**$178,233**	$201,484	$88,676
Per Capita Revenue:	**$347**	$520	$198
Per Capita Expenditures:	**$475**	$519	$219
Operating Income (loss):	**-$47,942**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**161.98%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$288,702**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$770**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Standard Village

Unit Code: 078/035/32 **County:** PUTNAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $296,992

Equalized Assessed Valuation: $2,575,511

Population: 256

Employees:

Full Time:

Part Time: 11

Salaries Paid: $11,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$216,398	$266,951	$169,639
Per Capita Beginning Fund Balance:	$845	$666	$444
Revenue Collected During FY 08:	$69,449	$254,229	$117,702
Expenditures During FY 08:	$105,725	$232,039	$106,311
Per Capita Revenue:	$271	$581	$283
Per Capita Expenditures:	$413	$540	$267
Revenues over (under) Expenditures:	-$36,276	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	170.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$180,122	$280,303	$171,795
Per Capita Ending Fund Balance:	$704	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$53,618	$37,131	$
Total Unrestricted Net Assets:	$126,504	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$308,333**	$385,902	$36,500
Per Capita Debt:	**$1,204**	$841	$106
General Obligation Debt over EAV:	**11.97%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$195,488**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$764**	$2,071	$745
Revenue Collected During FY 08:	**$94,384**	$206,165	$79,162
Expenditures During FY 08:	**$81,261**	$201,484	$88,676
Per Capita Revenue:	**$369**	$520	$198
Per Capita Expenditures:	**$317**	$519	$219
Operating Income (loss):	**$13,123**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**256.72%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$208,611**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$815**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stanford Village

Unit Code: 064/105/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $691,017

Equalized Assessed Valuation: $6,169,041

Population: 670

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: $115,444

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$256,939	$266,951	$169,639
Per Capita Beginning Fund Balance:	$383	$666	$444
Revenue Collected During FY 08:	$249,363	$254,229	$117,702
Expenditures During FY 08:	$264,510	$232,039	$106,311
Per Capita Revenue:	$372	$581	$283
Per Capita Expenditures:	$395	$540	$267
Revenues over (under) Expenditures:	-$15,147	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	91.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$241,792	$280,303	$171,795
Per Capita Ending Fund Balance:	$361	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$171,141	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$422,894**	$385,902	$36,500
Per Capita Debt:	**$631**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$489,003**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$730**	$2,071	$745
Revenue Collected During FY 08:	**$94,677**	$206,165	$79,162
Expenditures During FY 08:	**$80,521**	$201,484	$88,676
Per Capita Revenue:	**$141**	$520	$198
Per Capita Expenditures:	**$120**	$519	$219
Operating Income (loss):	**$14,156**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**624.88%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$503,159**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$751**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Staunton City

Unit Code: 056/115/30 **County:** MACOUPIN

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$9,484,977
Equalized Assessed Valuation:	$46,695,853
Population:	5,030
Employees:	
Full Time:	21
Part Time:	55
Salaries Paid:	$1,166,011

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,588,853	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$316	$548	$381
Revenue Collected During FY 08:	$2,100,294	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,676,429	$5,218,323	$2,340,819
Per Capita Revenue:	$418	$721	$564
Per Capita Expenditures:	$333	$706	$556
Revenues over (under) Expenditures:	$423,865	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	117.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,964,321	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$391	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,964,321	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$705,150**	$7,762,020	$1,837,009
Per Capita Debt:	**$140**	$1,174	$528
General Obligation Debt over EAV:	**1.39%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,436,450**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,677**	$1,329	$992
Revenue Collected During FY 08:	**$1,839,811**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,242,003**	$2,427,439	$1,076,743
Per Capita Revenue:	**$366**	$427	$282
Per Capita Expenditures:	**$247**	$403	$271
Operating Income (loss):	**$597,808**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**731.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$9,082,655**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,806**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Steeleville Village

Unit Code: 079/070/32 **County:** RANDOLPH

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,069,800
Equalized Assessed Valuation:	$24,011,690
Population:	2,077
Employees:	
Full Time:	12
Part Time:	44
Salaries Paid:	$485,828

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,126,630	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$542	$548	$381
Revenue Collected During FY 08:	$1,430,059	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,465,159	$5,218,323	$2,340,819
Per Capita Revenue:	$689	$721	$564
Per Capita Expenditures:	$1,187	$706	$556
Revenues over (under) Expenditures:	-$1,035,100	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	$727,227	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$350	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$727,227	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,234,899**	$7,762,020	$1,837,009
Per Capita Debt:	**$595**	$1,174	$528
General Obligation Debt over EAV:	**2.72%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$788,765**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$380**	$1,329	$992
Revenue Collected During FY 08:	**$326,888**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$420,905**	$2,427,439	$1,076,743
Per Capita Revenue:	**$157**	$427	$282
Per Capita Expenditures:	**$203**	$403	$271
Operating Income (loss):	**-$94,017**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**165.06%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$694,748**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$334**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Steger Village

Unit Code: 016/545/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,488,000
Equalized Assessed Valuation:	$138,816,287
Population:	9,682
Employees:	
Full Time:	40
Part Time:	25
Salaries Paid:	$2,413,812

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,601,716	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$269	$548	$381
Revenue Collected During FY 08:	$5,825,809	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,432,771	$5,218,323	$2,340,819
Per Capita Revenue:	$602	$721	$564
Per Capita Expenditures:	$561	$706	$556
Revenues over (under) Expenditures:	$393,038	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	55.12%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,994,754	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$309	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,075,880	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,765,773**	$7,762,020	$1,837,009
Per Capita Debt:	**$182**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,097,341**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$320**	$1,329	$992
Revenue Collected During FY 08:	**$746,906**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$745,256**	$2,427,439	$1,076,743
Per Capita Revenue:	**$77**	$427	$282
Per Capita Expenditures:	**$77**	$403	$271
Operating Income (loss):	**$1,650**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**415.83%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,098,991**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$320**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sterling City

Unit Code: 098/055/30 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,763,422
Equalized Assessed Valuation:	$164,753,107
Population:	15,596
Employees:	
Full Time:	107
Part Time:	81
Salaries Paid:	$5,586,331

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,710,032	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$558	$548	$381
Revenue Collected During FY 08:	$13,474,997	$5,252,094	$2,318,995
Expenditures During FY 08:	$12,838,958	$5,218,323	$2,340,819
Per Capita Revenue:	$864	$721	$564
Per Capita Expenditures:	$823	$706	$556
Revenues over (under) Expenditures:	$636,039	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,502,405	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$609	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,278,473	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,926,315	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,212,191**	$7,762,020	$1,837,009
Per Capita Debt:	**$783**	$1,174	$528
General Obligation Debt over EAV:	**0.80%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,794,325**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$628**	$1,329	$992
Revenue Collected During FY 08:	**$2,359,167**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,070,032**	$2,427,439	$1,076,743
Per Capita Revenue:	**$151**	$427	$282
Per Capita Expenditures:	**$133**	$403	$271
Operating Income (loss):	**$289,135**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**485.96%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$10,059,583**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$645**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Steward Village

Unit Code: 052/055/32 **County:** LEE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $92,720

Equalized Assessed Valuation: $3,505,588

Population: 272

Employees:

Full Time:

Part Time: 9

Salaries Paid: $14,235

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$153,906	$266,951	$169,639
Per Capita Beginning Fund Balance:	$566	$666	$444
Revenue Collected During FY 08:	$57,483	$254,229	$117,702
Expenditures During FY 08:	$49,125	$232,039	$106,311
Per Capita Revenue:	$211	$581	$283
Per Capita Expenditures:	$181	$540	$267
Revenues over (under) Expenditures:	$8,358	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	329.85%	286.45%	165.93%
Ending Fund Balance for FY 08:	$162,039	$280,303	$171,795
Per Capita Ending Fund Balance:	$596	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$168,197	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$167,150**	$385,902	$36,500
Per Capita Debt:	**$615**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$808,034**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,971**	$2,071	$745
Revenue Collected During FY 08:	**$48,329**	$206,165	$79,162
Expenditures During FY 08:	**$72,944**	$201,484	$88,676
Per Capita Revenue:	**$178**	$520	$198
Per Capita Expenditures:	**$268**	$519	$219
Operating Income (loss):	**-$24,615**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1074.31%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$783,644**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,881**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stewardson Village

Unit Code: 086/045/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,642,400

Equalized Assessed Valuation: $5,570,371

Population: 724

Employees:

Full Time: 3

Part Time: 3

Salaries Paid: $126,158

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$176,784	$266,951	$169,639
Per Capita Beginning Fund Balance:	$244	$666	$444
Revenue Collected During FY 08:	$202,168	$254,229	$117,702
Expenditures During FY 08:	$186,890	$232,039	$106,311
Per Capita Revenue:	$279	$581	$283
Per Capita Expenditures:	$258	$540	$267
Revenues over (under) Expenditures:	$15,278	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	105.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	$196,298	$280,303	$171,795
Per Capita Ending Fund Balance:	$271	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$98,575	$37,131	$
Total Unrestricted Net Assets:	$29,106	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$155,292**	$385,902	$36,500
Per Capita Debt:	**$214**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,428,848**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,974**	$2,071	$745
Revenue Collected During FY 08:	**$180,694**	$206,165	$79,162
Expenditures During FY 08:	**$185,724**	$201,484	$88,676
Per Capita Revenue:	**$250**	$520	$198
Per Capita Expenditures:	**$257**	$519	$219
Operating Income (loss):	**-$5,030**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**764.80%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,420,420**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,962**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stickney Village
Unit Code:	016/550/32
County:	COOK
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,096,165
Equalized Assessed Valuation:	$139,174,368
Population:	6,148
Employees:	
Full Time:	46
Part Time:	55
Salaries Paid:	$3,073,974

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,844,148	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$300	$548	$381
Revenue Collected During FY 08:	$6,193,116	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,264,050	$5,218,323	$2,340,819
Per Capita Revenue:	$1,007	$721	$564
Per Capita Expenditures:	$856	$706	$556
Revenues over (under) Expenditures:	$929,066	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,773,214	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$451	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$614,607	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,018,797	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,655,896**	$7,762,020	$1,837,009
Per Capita Debt:	**$757**	$1,174	$528
General Obligation Debt over EAV:	**3.06%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,753,199**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$448**	$1,329	$992
Revenue Collected During FY 08:	**$1,700,531**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,708,803**	$2,427,439	$1,076,743
Per Capita Revenue:	**$277**	$427	$282
Per Capita Expenditures:	**$278**	$403	$271
Operating Income (loss):	**-$8,272**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.63%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,744,927**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$446**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stillman Valley Village

Unit Code: 071/060/32 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,723,400

Equalized Assessed Valuation: $16,809,700

Population: 1,097

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $174,193

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$99,391	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$91	$548	$381
Revenue Collected During FY 08:	$392,421	$5,252,094	$2,318,995
Expenditures During FY 08:	$409,140	$5,218,323	$2,340,819
Per Capita Revenue:	$358	$721	$564
Per Capita Expenditures:	$373	$706	$556
Revenues over (under) Expenditures:	-$16,719	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	20.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	$82,672	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$75	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$82,672	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$652,454**	$7,762,020	$1,837,009
Per Capita Debt:	**$595**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$146,061**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$133**	$1,329	$992
Revenue Collected During FY 08:	**$395,656**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$761,616**	$2,427,439	$1,076,743
Per Capita Revenue:	**$361**	$427	$282
Per Capita Expenditures:	**$694**	$403	$271
Operating Income (loss):	**-$365,960**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**22.33%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$170,101**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$155**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stockton Village

Unit Code: 043/050/32 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,019,890
Equalized Assessed Valuation:	$22,259,618
Population:	2,000
Employees:	
Full Time:	10
Part Time:	16
Salaries Paid:	$528,508

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$730,656	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$365	$548	$381
Revenue Collected During FY 08:	$991,752	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,035,876	$5,218,323	$2,340,819
Per Capita Revenue:	$496	$721	$564
Per Capita Expenditures:	$518	$706	$556
Revenues over (under) Expenditures:	-$44,124	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	65.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$682,261	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$341	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$153,991	$1,203,389	$223,442
Total Unrestricted Net Assets:	$499,502	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,415,005**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,708**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,532,118**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,766**	$1,329	$992
Revenue Collected During FY 08:	**$898,591**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$879,231**	$2,427,439	$1,076,743
Per Capita Revenue:	**$449**	$427	$282
Per Capita Expenditures:	**$440**	$403	$271
Operating Income (loss):	**$19,360**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**404.42%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,555,749**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,778**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stone Park Village

Unit Code: 016/555/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,743,609

Equalized Assessed Valuation: $58,000,000

Population: 5,200

Employees:

Full Time: 50

Part Time: 25

Salaries Paid: $2,496,151

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$606,322	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$117	$548	$381
Revenue Collected During FY 08:	$4,427,455	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,807,303	$5,218,323	$2,340,819
Per Capita Revenue:	$851	$721	$564
Per Capita Expenditures:	$924	$706	$556
Revenues over (under) Expenditures:	-$379,848	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	15.11%	87.61%	68.63%
Ending Fund Balance for FY 08:	$726,474	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$140	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$947,298	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$172,021	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,718,405**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,869**	$1,174	$528
General Obligation Debt over EAV:	**9.92%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,477,853**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$284**	$1,329	$992
Revenue Collected During FY 08:	**$820,854**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$548,237**	$2,427,439	$1,076,743
Per Capita Revenue:	**$158**	$427	$282
Per Capita Expenditures:	**$105**	$403	$271
Operating Income (loss):	**$272,617**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**319.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,750,470**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$337**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonefort Village

Unit Code: 100/080/32 **County:** WILLIAMSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $258,833

Equalized Assessed Valuation: $1,054,617

Population: 292

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: $10,028

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$77,091	$266,951	$169,639
Per Capita Beginning Fund Balance:	$264	$666	$444
Revenue Collected During FY 08:	$79,783	$254,229	$117,702
Expenditures During FY 08:	$61,234	$232,039	$106,311
Per Capita Revenue:	$273	$581	$283
Per Capita Expenditures:	$210	$540	$267
Revenues over (under) Expenditures:	$18,549	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	156.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$95,640	$280,303	$171,795
Per Capita Ending Fund Balance:	$328	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,750	$37,131	$
Total Unrestricted Net Assets:	$5,537	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$274,353**	$385,902	$36,500
Per Capita Debt:	**$940**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$948,247**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,247**	$2,071	$745
Revenue Collected During FY 08:	**$119,886**	$206,165	$79,162
Expenditures During FY 08:	**$130,090**	$201,484	$88,676
Per Capita Revenue:	**$411**	$520	$198
Per Capita Expenditures:	**$446**	$519	$219
Operating Income (loss):	**-$10,204**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**721.07%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$938,043**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,212**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonington Village

Unit Code: 011/060/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $338,200

Equalized Assessed Valuation: $7,507,191

Population: 960

Employees:

Full Time: 5

Part Time: 3

Salaries Paid: $192,468

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,632	$266,951	$169,639
Per Capita Beginning Fund Balance:	$158	$666	$444
Revenue Collected During FY 08:	$303,544	$254,229	$117,702
Expenditures During FY 08:	$273,858	$232,039	$106,311
Per Capita Revenue:	$316	$581	$283
Per Capita Expenditures:	$285	$540	$267
Revenues over (under) Expenditures:	$29,686	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	66.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	$181,318	$280,303	$171,795
Per Capita Ending Fund Balance:	$189	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$181,318	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,726,988	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,841	$2,071	$745
Revenue Collected During FY 08:	$854,939	$206,165	$79,162
Expenditures During FY 08:	$904,291	$201,484	$88,676
Per Capita Revenue:	$891	$520	$198
Per Capita Expenditures:	$942	$519	$219
Operating Income (loss):	-$49,352	$4,680	$
Ratio of Retained Earnings to Expenditures:	296.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$2,677,636	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,789	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Strasburg Village

Unit Code: 086/050/32 **County:** SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $395,200

Equalized Assessed Valuation: $4,044,825

Population: 603

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: $82,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$89,782	$266,951	$169,639
Per Capita Beginning Fund Balance:	$149	$666	$444
Revenue Collected During FY 08:	$169,378	$254,229	$117,702
Expenditures During FY 08:	$161,578	$232,039	$106,311
Per Capita Revenue:	$281	$581	$283
Per Capita Expenditures:	$268	$540	$267
Revenues over (under) Expenditures:	$7,800	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	75.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	$122,082	$280,303	$171,795
Per Capita Ending Fund Balance:	$202	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,560	$37,131	$
Total Unrestricted Net Assets:	$102,522	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$400,307**	$385,902	$36,500
Per Capita Debt:	**$664**	$841	$106
General Obligation Debt over EAV:	**0.36%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$741,150**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,229**	$2,071	$745
Revenue Collected During FY 08:	**$154,427**	$206,165	$79,162
Expenditures During FY 08:	**$189,471**	$201,484	$88,676
Per Capita Revenue:	**$256**	$520	$198
Per Capita Expenditures:	**$314**	$519	$219
Operating Income (loss):	**-$35,044**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**372.67%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$706,106**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,171**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Strawn Village

Unit Code: 053/075/32 **County:** LIVINGSTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $51,888

Equalized Assessed Valuation: $765,110

Population: 104

Employees:

Full Time:

Part Time: 9

Salaries Paid: $5,850

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$57,632	$266,951	$169,639
Per Capita Beginning Fund Balance:	$554	$666	$444
Revenue Collected During FY 08:	$19,540	$254,229	$117,702
Expenditures During FY 08:	$25,832	$232,039	$106,311
Per Capita Revenue:	$188	$581	$283
Per Capita Expenditures:	$248	$540	$267
Revenues over (under) Expenditures:	-$6,292	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	198.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$51,340	$280,303	$171,795
Per Capita Ending Fund Balance:	$494	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$28,884	$37,131	$
Total Unrestricted Net Assets:	$22,456	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$277,741	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,671	$2,071	$745
Revenue Collected During FY 08:	$8,883	$206,165	$79,162
Expenditures During FY 08:	$25,659	$201,484	$88,676
Per Capita Revenue:	$85	$520	$198
Per Capita Expenditures:	$247	$519	$219
Operating Income (loss):	-$16,776	$4,680	$
Ratio of Retained Earnings to Expenditures:	1017.05%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$260,965	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,509	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Streamwood Village

Unit Code: 016/560/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$40,467,729
Equalized Assessed Valuation:	$953,262,133
Population:	40,100
Employees:	
Full Time:	195
Part Time:	34
Salaries Paid:	$15,713,006

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,731,913	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$342	$420	$380
Revenue Collected During FY 08:	$22,097,602	$47,279,441	$36,812,097
Expenditures During FY 08:	$20,731,248	$46,868,184	$35,335,224
Per Capita Revenue:	$551	$910	$884
Per Capita Expenditures:	$517	$894	$899
Revenues over (under) Expenditures:	$1,366,354	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	63.79%	48.74%	43.68%
Ending Fund Balance for FY 08:	$13,224,221	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$330	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$19,604,365	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,635,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$315**	$1,334	$1,078
General Obligation Debt over EAV:	**1.33%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$55,342,357**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,380**	$1,214	$976
Revenue Collected During FY 08:	**$7,791,535**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$8,557,307**	$16,245,069	$9,219,236
Per Capita Revenue:	**$194**	$312	$227
Per Capita Expenditures:	**$213**	$294	$237
Operating Income (loss):	**-$765,772**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**630.06%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$53,916,356**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,345**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Streator City

Unit Code: 050/110/30 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,745,246
Equalized Assessed Valuation:	$107,436,548
Population:	14,190
Employees:	
Full Time:	82
Part Time:	44
Salaries Paid:	$3,825,060

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,425,203	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$312	$548	$381
Revenue Collected During FY 08:	$10,046,880	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,591,703	$5,218,323	$2,340,819
Per Capita Revenue:	$708	$721	$564
Per Capita Expenditures:	$676	$706	$556
Revenues over (under) Expenditures:	$455,177	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	38.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,658,031	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$258	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,326,592	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,331,439	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,363,296**	$7,762,020	$1,837,009
Per Capita Debt:	**$660**	$1,174	$528
General Obligation Debt over EAV:	**6.50%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$24,843,803**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,751**	$1,329	$992
Revenue Collected During FY 08:	**$3,011,080**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,191,700**	$2,427,439	$1,076,743
Per Capita Revenue:	**$212**	$427	$282
Per Capita Expenditures:	**$225**	$403	$271
Operating Income (loss):	**-$180,620**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**811.03%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$25,885,532**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,824**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stronghurst Village

Unit Code: 036/045/32 **County:** HENDERSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $585,979

Equalized Assessed Valuation: $6,076,784

Population: 1,000

Employees:

Full Time: 2

Part Time: 11

Salaries Paid: $82,514

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$782,341	$266,951	$169,639
Per Capita Beginning Fund Balance:	$782	$666	$444
Revenue Collected During FY 08:	$582,343	$254,229	$117,702
Expenditures During FY 08:	$574,540	$232,039	$106,311
Per Capita Revenue:	$582	$581	$283
Per Capita Expenditures:	$575	$540	$267
Revenues over (under) Expenditures:	$7,803	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	137.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	$790,144	$280,303	$171,795
Per Capita Ending Fund Balance:	$790	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,133	$37,131	$
Total Unrestricted Net Assets:	$756,011	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,793**	$385,902	$36,500
Per Capita Debt:	**$9**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,794,175**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,794**	$2,071	$745
Revenue Collected During FY 08:	**$228,342**	$206,165	$79,162
Expenditures During FY 08:	**$180,296**	$201,484	$88,676
Per Capita Revenue:	**$228**	$520	$198
Per Capita Expenditures:	**$180**	$519	$219
Operating Income (loss):	**$48,046**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1576.42%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,842,221**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,842**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sublette Village

Unit Code: 052/060/32 **County:** LEE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $430,000

Equalized Assessed Valuation: $6,545,783

Population: 450

Employees:

Full Time:

Part Time: 8

Salaries Paid: $16,280

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$557,242	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,238	$666	$444
Revenue Collected During FY 08:	$284,941	$254,229	$117,702
Expenditures During FY 08:	$166,149	$232,039	$106,311
Per Capita Revenue:	$633	$581	$283
Per Capita Expenditures:	$369	$540	$267
Revenues over (under) Expenditures:	$118,792	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	403.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$670,026	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,489	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,346	$37,131	$
Total Unrestricted Net Assets:	$632,680	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$231,948	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$515	$2,071	$745
Revenue Collected During FY 08:	$89,970	$206,165	$79,162
Expenditures During FY 08:	$80,877	$201,484	$88,676
Per Capita Revenue:	$200	$520	$198
Per Capita Expenditures:	$180	$519	$219
Operating Income (loss):	$9,093	$4,680	$
Ratio of Retained Earnings to Expenditures:	305.46%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$247,049	$751,204	$341,980
Per Capita Ending Retained Earnings:	$549	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sugar Grove Village

Unit Code: 045/095/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $27,628,311

Equalized Assessed Valuation: $322,044,958

Population: 8,848

Employees:

Full Time: 42

Part Time: 16

Salaries Paid: $2,648,524

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,841,621	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$208	$548	$381
Revenue Collected During FY 08:	$4,465,135	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,507,601	$5,218,323	$2,340,819
Per Capita Revenue:	$505	$721	$564
Per Capita Expenditures:	$509	$706	$556
Revenues over (under) Expenditures:	-$42,466	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	34.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,571,514	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$178	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,575,804	$1,203,389	$223,442
Total Unrestricted Net Assets:	$220,562	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,908,057**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,250**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$17,831,952**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,015**	$1,329	$992
Revenue Collected During FY 08:	**$3,469,364**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,115,761**	$2,427,439	$1,076,743
Per Capita Revenue:	**$392**	$427	$282
Per Capita Expenditures:	**$352**	$403	$271
Operating Income (loss):	**$353,603**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**577.93%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$18,006,913**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,035**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sullivan City

Unit Code: 070/035/30 **County:** MOULTRIE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$25,912,250
Equalized Assessed Valuation:	$33,389,792
Population:	4,323
Employees:	
Full Time:	62
Part Time:	58
Salaries Paid:	$2,476,739

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$4,271,044**	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	**$988**	$548	$381
Revenue Collected During FY 08:	**$3,974,831**	$5,252,094	$2,318,995
Expenditures During FY 08:	**$5,059,545**	$5,218,323	$2,340,819
Per Capita Revenue:	**$919**	$721	$564
Per Capita Expenditures:	**$1,170**	$706	$556
Revenues over (under) Expenditures:	**-$1,084,714**	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	**84.12%**	87.61%	68.63%
Ending Fund Balance for FY 08:	**$4,256,330**	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	**$985**	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$1,344	$
Total Unreserved Funds:	**$**	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$4,574,694**	$1,203,389	$223,442
Total Unrestricted Net Assets:	**$457,069**	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,590,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$368**	$1,174	$528
General Obligation Debt over EAV:	**4.61%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,645,411**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,156**	$1,329	$992
Revenue Collected During FY 08:	**$11,624,906**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$10,117,956**	$2,427,439	$1,076,743
Per Capita Revenue:	**$2,689**	$427	$282
Per Capita Expenditures:	**$2,340**	$403	$271
Operating Income (loss):	**$1,506,950**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**141.73%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,340,160**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,317**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Summerfield Village

Unit Code: 088/135/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $115,747

Equalized Assessed Valuation: $3,532,931

Population: 250

Employees:

Full Time:

Part Time: 23

Salaries Paid: $49,242

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$67,070	$266,951	$169,639
Per Capita Beginning Fund Balance:	$268	$666	$444
Revenue Collected During FY 08:	$130,090	$254,229	$117,702
Expenditures During FY 08:	$123,506	$232,039	$106,311
Per Capita Revenue:	$520	$581	$283
Per Capita Expenditures:	$494	$540	$267
Revenues over (under) Expenditures:	$6,584	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	59.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	$73,654	$280,303	$171,795
Per Capita Ending Fund Balance:	$295	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$73,654	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$65,192**	$385,902	$36,500
Per Capita Debt:	**$261**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$393,867**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,575**	$2,071	$745
Revenue Collected During FY 08:	**$118,139**	$206,165	$79,162
Expenditures During FY 08:	**$168,285**	$201,484	$88,676
Per Capita Revenue:	**$473**	$520	$198
Per Capita Expenditures:	**$673**	$519	$219
Operating Income (loss):	**-$50,146**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**204.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$343,721**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,375**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Summit Village
Unit Code:	016/565/32
County:	COOK
Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,911,682
Equalized Assessed Valuation:	$175,160,036
Population:	10,637
Employees:	
Full Time:	59
Part Time:	96
Salaries Paid:	$4,578,764

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,383,930	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$318	$548	$381
Revenue Collected During FY 08:	$9,285,003	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,472,062	$5,218,323	$2,340,819
Per Capita Revenue:	$873	$721	$564
Per Capita Expenditures:	$984	$706	$556
Revenues over (under) Expenditures:	-$1,187,059	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	24.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,574,302	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$242	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,603,826	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$636,897	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,175,078**	$7,762,020	$1,837,009
Per Capita Debt:	**$110**	$1,174	$528
General Obligation Debt over EAV:	**0.19%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$442,473**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$42**	$1,329	$992
Revenue Collected During FY 08:	**$2,044,374**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,641,482**	$2,427,439	$1,076,743
Per Capita Revenue:	**$192**	$427	$282
Per Capita Expenditures:	**$154**	$403	$271
Operating Income (loss):	**$402,892**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**30.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$494,679**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$47**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sumner City

Unit Code: 051/035/30 **County:** LAWRENCE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,045,350

Equalized Assessed Valuation: $3,427,842

Population: 2,142

Employees:

Full Time: 5

Part Time: 13

Salaries Paid: $232,463

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$307,180	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$143	$548	$381
Revenue Collected During FY 08:	$500,065	$5,252,094	$2,318,995
Expenditures During FY 08:	$498,085	$5,218,323	$2,340,819
Per Capita Revenue:	$233	$721	$564
Per Capita Expenditures:	$233	$706	$556
Revenues over (under) Expenditures:	$1,980	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	60.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	$298,915	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$140	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$15,928	$1,203,389	$223,442
Total Unrestricted Net Assets:	$210,287	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$449,200**	$7,762,020	$1,837,009
Per Capita Debt:	**$210**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$968,275**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$452**	$1,329	$992
Revenue Collected During FY 08:	**$391,828**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$404,131**	$2,427,439	$1,076,743
Per Capita Revenue:	**$183**	$427	$282
Per Capita Expenditures:	**$189**	$403	$271
Operating Income (loss):	**-$12,303**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**239.09%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$966,217**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$451**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sun River Terrace Village

Unit Code: 046/087/32 **County:** KANKAKEE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$416,660
Equalized Assessed Valuation:	$5,116,560
Population:	383
Employees:	
Full Time:	2
Part Time:	11
Salaries Paid:	$45,634

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$81,675**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$213**	$666	$444
Revenue Collected During FY 08:	**$173,788**	$254,229	$117,702
Expenditures During FY 08:	**$197,486**	$232,039	$106,311
Per Capita Revenue:	**$454**	$581	$283
Per Capita Expenditures:	**$516**	$540	$267
Revenues over (under) Expenditures:	**-$23,698**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**29.36%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$57,977**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$151**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$21,932**	$37,131	$
Total Unrestricted Net Assets:	**$42,099**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$140,000**	$385,902	$36,500
Per Capita Debt:	**$366**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,046,781**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,733**	$2,071	$745
Revenue Collected During FY 08:	**$118,728**	$206,165	$79,162
Expenditures During FY 08:	**$429,388**	$201,484	$88,676
Per Capita Revenue:	**$310**	$520	$198
Per Capita Expenditures:	**$1,121**	$519	$219
Operating Income (loss):	**-$310,660**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**171.43%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$736,121**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,922**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Swansea Village

Unit Code: 088/140/32 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,274,519
Equalized Assessed Valuation:	$256,003,915
Population:	11,341
Employees:	
Full Time:	47
Part Time:	41
Salaries Paid:	$2,556,507

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,514,477	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,073	$548	$381
Revenue Collected During FY 08:	$6,657,127	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,984,353	$5,218,323	$2,340,819
Per Capita Revenue:	$587	$721	$564
Per Capita Expenditures:	$528	$706	$556
Revenues over (under) Expenditures:	$672,774	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	410.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	$24,577,251	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,167	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$413	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,603,205	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,833,688**	$7,762,020	$1,837,009
Per Capita Debt:	**$691**	$1,174	$528
General Obligation Debt over EAV:	**1.12%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,401,543**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,270**	$1,329	$992
Revenue Collected During FY 08:	**$2,334,543**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,332,165**	$2,427,439	$1,076,743
Per Capita Revenue:	**$206**	$427	$282
Per Capita Expenditures:	**$117**	$403	$271
Operating Income (loss):	**$1,002,378**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1156.31%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$15,403,921**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,358**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sycamore City

Unit Code: 019/065/30 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$50,739,205
Equalized Assessed Valuation:	$411,590,345
Population:	14,866
Employees:	
Full Time:	99
Part Time:	53
Salaries Paid:	$6,445,688

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,483,128	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,311	$548	$381
Revenue Collected During FY 08:	$36,195,759	$5,252,094	$2,318,995
Expenditures During FY 08:	$34,765,088	$5,218,323	$2,340,819
Per Capita Revenue:	$2,435	$721	$564
Per Capita Expenditures:	$2,339	$706	$556
Revenues over (under) Expenditures:	$1,430,671	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$17,100,453	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,150	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,598,277	$1,203,389	$223,442
Total Unrestricted Net Assets:	$16,891,442	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,604,036**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,184**	$1,174	$528
General Obligation Debt over EAV:	**2.09%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,852,136**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$932**	$1,329	$992
Revenue Collected During FY 08:	**$4,440,394**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,434,056**	$2,427,439	$1,076,743
Per Capita Revenue:	**$299**	$427	$282
Per Capita Expenditures:	**$164**	$403	$271
Operating Income (loss):	**$2,006,338**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**664.82%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$16,182,044**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,089**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Symerton Village

Unit Code: 099/115/32 **County:** WILL

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $31,439

Equalized Assessed Valuation: $1,454,383

Population: 115

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$26,302	$266,951	$169,639
Per Capita Beginning Fund Balance:	$229	$666	$444
Revenue Collected During FY 08:	$20,164	$254,229	$117,702
Expenditures During FY 08:	$17,493	$232,039	$106,311
Per Capita Revenue:	$175	$581	$283
Per Capita Expenditures:	$152	$540	$267
Revenues over (under) Expenditures:	$2,671	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	165.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	$28,973	$280,303	$171,795
Per Capita Ending Fund Balance:	$252	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$24,319	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Table Grove Village

Unit Code: 029/100/32 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $388,000

Equalized Assessed Valuation: $1,937,266

Population: 408

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $46,256

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$231,829	$266,951	$169,639
Per Capita Beginning Fund Balance:	$568	$666	$444
Revenue Collected During FY 08:	$427,523	$254,229	$117,702
Expenditures During FY 08:	$379,028	$232,039	$106,311
Per Capita Revenue:	$1,048	$581	$283
Per Capita Expenditures:	$929	$540	$267
Revenues over (under) Expenditures:	$48,495	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	67.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$256,029	$280,303	$171,795
Per Capita Ending Fund Balance:	$628	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$256,029	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$351,037	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$860	$2,071	$745
Revenue Collected During FY 08:	$100,020	$206,165	$79,162
Expenditures During FY 08:	$89,893	$201,484	$88,676
Per Capita Revenue:	$245	$520	$198
Per Capita Expenditures:	$220	$519	$219
Operating Income (loss):	$10,127	$4,680	$
Ratio of Retained Earnings to Expenditures:	572.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$514,479	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,261	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tallula Village

Unit Code: 065/030/32 **County:** MENARD

Fiscal Year End: 4/30/2008

Accounting Method: Combination

Appropriation or Budget: $386,916

Equalized Assessed Valuation: $3,668,626

Population: 600

Employees:

Full Time: 2

Part Time: 6

Salaries Paid: $65,705

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$133,988	$266,951	$169,639
Per Capita Beginning Fund Balance:	$223	$666	$444
Revenue Collected During FY 08:	$126,484	$254,229	$117,702
Expenditures During FY 08:	$122,503	$232,039	$106,311
Per Capita Revenue:	$211	$581	$283
Per Capita Expenditures:	$204	$540	$267
Revenues over (under) Expenditures:	$3,981	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	116.54%	286.45%	165.93%
Ending Fund Balance for FY 08:	$142,769	$280,303	$171,795
Per Capita Ending Fund Balance:	$238	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,154	$37,131	$
Total Unrestricted Net Assets:	$95,615	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,083,590	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,806	$2,071	$745
Revenue Collected During FY 08:	$171,526	$206,165	$79,162
Expenditures During FY 08:	$193,691	$201,484	$88,676
Per Capita Revenue:	$286	$520	$198
Per Capita Expenditures:	$323	$519	$219
Operating Income (loss):	-$22,165	$4,680	$
Ratio of Retained Earnings to Expenditures:	545.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,056,625	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,761	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tamaroa Village

Unit Code: 073/030/32 **County:** PERRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$776,600
Equalized Assessed Valuation:	$2,669,485
Population:	780
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$104,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$495,607**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$635**	$666	$444
Revenue Collected During FY 08:	**$294,724**	$254,229	$117,702
Expenditures During FY 08:	**$280,330**	$232,039	$106,311
Per Capita Revenue:	**$378**	$581	$283
Per Capita Expenditures:	**$359**	$540	$267
Revenues over (under) Expenditures:	**$14,394**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**178.10%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$499,276**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$640**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$130,353**	$37,131	$
Total Unrestricted Net Assets:	**$368,921**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$128,000**	$385,902	$36,500
Per Capita Debt:	**$164**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$389,173**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$499**	$2,071	$745
Revenue Collected During FY 08:	**$383,448**	$206,165	$79,162
Expenditures During FY 08:	**$390,140**	$201,484	$88,676
Per Capita Revenue:	**$492**	$520	$198
Per Capita Expenditures:	**$500**	$519	$219
Operating Income (loss):	**-$6,692**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**103.45%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$403,590**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$517**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tamms Village

Unit Code: 002/015/32 **County:** ALEXANDER

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,637,762

Equalized Assessed Valuation: $2,124,640

Population: 724

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: $184,898

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$220,982	$266,951	$169,639
Per Capita Beginning Fund Balance:	$305	$666	$444
Revenue Collected During FY 08:	$299,598	$254,229	$117,702
Expenditures During FY 08:	$362,914	$232,039	$106,311
Per Capita Revenue:	$414	$581	$283
Per Capita Expenditures:	$501	$540	$267
Revenues over (under) Expenditures:	-$63,316	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	48.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$175,456	$280,303	$171,795
Per Capita Ending Fund Balance:	$242	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$136,045	$37,131	$
Total Unrestricted Net Assets:	$39,411	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$76,287**	$385,902	$36,500
Per Capita Debt:	**$105**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,478,606**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,805**	$2,071	$745
Revenue Collected During FY 08:	**$1,110,270**	$206,165	$79,162
Expenditures During FY 08:	**$1,033,204**	$201,484	$88,676
Per Capita Revenue:	**$1,534**	$520	$198
Per Capita Expenditures:	**$1,427**	$519	$219
Operating Income (loss):	**$77,066**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**342.42%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$3,537,882**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,887**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tampico Village

Unit Code: 098/060/32 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$655,675
Equalized Assessed Valuation:	$5,559,656
Population:	772
Employees:	
Full Time:	3
Part Time:	12
Salaries Paid:	$131,570

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$182,008	$266,951	$169,639
Per Capita Beginning Fund Balance:	$236	$666	$444
Revenue Collected During FY 08:	$240,055	$254,229	$117,702
Expenditures During FY 08:	$299,615	$232,039	$106,311
Per Capita Revenue:	$311	$581	$283
Per Capita Expenditures:	$388	$540	$267
Revenues over (under) Expenditures:	-$59,560	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	40.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	$122,448	$280,303	$171,795
Per Capita Ending Fund Balance:	$159	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$122,448	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$84,449**	$385,902	$36,500
Per Capita Debt:	**$109**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$917,503**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,188**	$2,071	$745
Revenue Collected During FY 08:	**$169,806**	$206,165	$79,162
Expenditures During FY 08:	**$214,063**	$201,484	$88,676
Per Capita Revenue:	**$220**	$520	$198
Per Capita Expenditures:	**$277**	$519	$219
Operating Income (loss):	**-$44,257**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**407.94%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$873,246**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,131**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Taylor Springs Village

Unit Code: 068/080/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$521,052
Equalized Assessed Valuation:	$3,361,830
Population:	650
Employees:	
Full Time:	3
Part Time:	10
Salaries Paid:	$57,886

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$288,640	$266,951	$169,639
Per Capita Beginning Fund Balance:	$444	$666	$444
Revenue Collected During FY 08:	$273,261	$254,229	$117,702
Expenditures During FY 08:	$317,804	$232,039	$106,311
Per Capita Revenue:	$420	$581	$283
Per Capita Expenditures:	$489	$540	$267
Revenues over (under) Expenditures:	-$44,543	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	75.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$240,487	$280,303	$171,795
Per Capita Ending Fund Balance:	$370	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,217	$37,131	$
Total Unrestricted Net Assets:	$228,270	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$178,274**	$385,902	$36,500
Per Capita Debt:	**$274**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$346,887**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$534**	$2,071	$745
Revenue Collected During FY 08:	**$199,421**	$206,165	$79,162
Expenditures During FY 08:	**$203,248**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$313**	$519	$219
Operating Income (loss):	**-$3,827**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**170.57%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$346,670**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$533**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Taylorville City

Unit Code: 011/065/30 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $34,077,400

Equalized Assessed Valuation: $112,564,354

Population: 11,600

Employees:

Full Time: 151

Part Time: 60

Salaries Paid: $4,375,736

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,119,568	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$269	$548	$381
Revenue Collected During FY 08:	$7,198,801	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,088,104	$5,218,323	$2,340,819
Per Capita Revenue:	$621	$721	$564
Per Capita Expenditures:	$697	$706	$556
Revenues over (under) Expenditures:	-$889,303	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	37.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,051,951	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$263	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,645,848	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$857,911	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,851,747**	$7,762,020	$1,837,009
Per Capita Debt:	**$332**	$1,174	$528
General Obligation Debt over EAV:	**2.85%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,998,569**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,207**	$1,329	$992
Revenue Collected During FY 08:	**$3,104,309**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,312,883**	$2,427,439	$1,076,743
Per Capita Revenue:	**$268**	$427	$282
Per Capita Expenditures:	**$286**	$403	$271
Operating Income (loss):	**-$208,574**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**426.69%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$14,135,896**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,219**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tennessee Village

Unit Code: 062/055/32 **County:** MCDONOUG

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $29,000

Equalized Assessed Valuation: $599,585

Population: 198

Employees:

Full Time:

Part Time: 7

Salaries Paid: $4,736

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,781	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,070	$666	$444
Revenue Collected During FY 08:	$42,161	$254,229	$117,702
Expenditures During FY 08:	$36,049	$232,039	$106,311
Per Capita Revenue:	$213	$581	$283
Per Capita Expenditures:	$182	$540	$267
Revenues over (under) Expenditures:	$6,112	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	604.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	$217,893	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,100	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$217,896	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Teutopolis Village

Unit Code: 025/050/32 **County:** EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,672,550

Equalized Assessed Valuation: $29,665,326

Population: 1,559

Employees:

Full Time: 7

Part Time: 9

Salaries Paid: $282,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,960,969	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,258	$548	$381
Revenue Collected During FY 08:	$821,299	$5,252,094	$2,318,995
Expenditures During FY 08:	$729,801	$5,218,323	$2,340,819
Per Capita Revenue:	$527	$721	$564
Per Capita Expenditures:	$468	$706	$556
Revenues over (under) Expenditures:	$91,498	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	246.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,802,467	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,156	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$464,661	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,535,806	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$372,205**	$7,762,020	$1,837,009
Per Capita Debt:	**$239**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,083,793**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,337**	$1,329	$992
Revenue Collected During FY 08:	**$467,165**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$380,916**	$2,427,439	$1,076,743
Per Capita Revenue:	**$300**	$427	$282
Per Capita Expenditures:	**$244**	$403	$271
Operating Income (loss):	**$86,249**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**635.32%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,420,042**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,552**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thawville Village

Unit Code: 038/100/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $165,103

Equalized Assessed Valuation: $1,563,525

Population: 241

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$265,290	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,101	$666	$444
Revenue Collected During FY 08:	$79,423	$254,229	$117,702
Expenditures During FY 08:	$72,033	$232,039	$106,311
Per Capita Revenue:	$330	$581	$283
Per Capita Expenditures:	$299	$540	$267
Revenues over (under) Expenditures:	$7,390	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	378.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	$272,680	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,131	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$215,331	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	-$40,245	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	-$167	$2,071	$745
Revenue Collected During FY 08:	$43,926	$206,165	$79,162
Expenditures During FY 08:	$55,950	$201,484	$88,676
Per Capita Revenue:	$182	$520	$198
Per Capita Expenditures:	$232	$519	$219
Operating Income (loss):	-$12,024	$4,680	$
Ratio of Retained Earnings to Expenditures:	-93.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-$52,269	$751,204	$341,980
Per Capita Ending Retained Earnings:	-$217	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thayer Village

Unit Code: 083/125/32 **County:** SANGAMON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $874,425

Equalized Assessed Valuation: $5,502,395

Population: 750

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: $40,531

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$29,355	$266,951	$169,639
Per Capita Beginning Fund Balance:	$39	$666	$444
Revenue Collected During FY 08:	$198,028	$254,229	$117,702
Expenditures During FY 08:	$166,337	$232,039	$106,311
Per Capita Revenue:	$264	$581	$283
Per Capita Expenditures:	$222	$540	$267
Revenues over (under) Expenditures:	$31,691	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	37.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	$61,746	$280,303	$171,795
Per Capita Ending Fund Balance:	$82	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,450	$37,131	$
Total Unrestricted Net Assets:	$45,296	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$355,000**	$385,902	$36,500
Per Capita Debt:	**$473**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,313,950**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,752**	$2,071	$745
Revenue Collected During FY 08:	**$183,575**	$206,165	$79,162
Expenditures During FY 08:	**$221,160**	$201,484	$88,676
Per Capita Revenue:	**$245**	$520	$198
Per Capita Expenditures:	**$295**	$519	$219
Operating Income (loss):	**-$37,585**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**576.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,275,665**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,701**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Third Lake Village

Unit Code: 049/180/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,231,048

Equalized Assessed Valuation: $48,862,480

Population: 1,355

Employees:

Full Time:

Part Time: 3

Salaries Paid: $46,965

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$878,040	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$648	$548	$381
Revenue Collected During FY 08:	$395,356	$5,252,094	$2,318,995
Expenditures During FY 08:	$554,373	$5,218,323	$2,340,819
Per Capita Revenue:	$292	$721	$564
Per Capita Expenditures:	$409	$706	$556
Revenues over (under) Expenditures:	-$159,017	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	129.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	$719,023	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$531	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$65,627	$1,203,389	$223,442
Total Unrestricted Net Assets:	$653,396	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thomasboro Village

Unit Code: 010/110/32 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $788,023

Equalized Assessed Valuation: $10,727,894

Population: 1,341

Employees:

Full Time: 10

Part Time: 6

Salaries Paid: $124,627

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$210,865	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$157	$548	$381
Revenue Collected During FY 08:	$335,815	$5,252,094	$2,318,995
Expenditures During FY 08:	$196,343	$5,218,323	$2,340,819
Per Capita Revenue:	$250	$721	$564
Per Capita Expenditures:	$146	$706	$556
Revenues over (under) Expenditures:	$139,472	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	178.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	$350,337	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$261	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$350,337	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,320,475**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,730**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,106,742**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$825**	$1,329	$992
Revenue Collected During FY 08:	**$392,972**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$358,764**	$2,427,439	$1,076,743
Per Capita Revenue:	**$293**	$427	$282
Per Capita Expenditures:	**$268**	$403	$271
Operating Income (loss):	**$34,208**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**318.02%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,140,950**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$851**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thompsonville Village

Unit Code: 028/055/32 **County:** FRANKLIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $368,808

Equalized Assessed Valuation: $2,282,333

Population: 660

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: $75,045

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$108,526	$266,951	$169,639
Per Capita Beginning Fund Balance:	$164	$666	$444
Revenue Collected During FY 08:	$99,771	$254,229	$117,702
Expenditures During FY 08:	$82,991	$232,039	$106,311
Per Capita Revenue:	$151	$581	$283
Per Capita Expenditures:	$126	$540	$267
Revenues over (under) Expenditures:	$16,780	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	150.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$125,306	$280,303	$171,795
Per Capita Ending Fund Balance:	$190	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$210,403	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$256,000**	$385,902	$36,500
Per Capita Debt:	**$388**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$118,035**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$179**	$2,071	$745
Revenue Collected During FY 08:	**$108,884**	$206,165	$79,162
Expenditures During FY 08:	**$134,761**	$201,484	$88,676
Per Capita Revenue:	**$165**	$520	$198
Per Capita Expenditures:	**$204**	$519	$219
Operating Income (loss):	**-$25,877**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**70.61%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$95,158**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$144**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32 **County:** CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,159,741

Equalized Assessed Valuation: $4,937,573

Population: 559

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: $157,788

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$258,892	$266,951	$169,639
Per Capita Beginning Fund Balance:	$463	$666	$444
Revenue Collected During FY 08:	$280,243	$254,229	$117,702
Expenditures During FY 08:	$352,793	$232,039	$106,311
Per Capita Revenue:	$501	$581	$283
Per Capita Expenditures:	$631	$540	$267
Revenues over (under) Expenditures:	-$72,550	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	52.82%	286.45%	165.93%
Ending Fund Balance for FY 08:	$186,342	$280,303	$171,795
Per Capita Ending Fund Balance:	$333	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$186,342	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,803,000**	$385,902	$36,500
Per Capita Debt:	**$6,803**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,180,120**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$11,056**	$2,071	$745
Revenue Collected During FY 08:	**$832,376**	$206,165	$79,162
Expenditures During FY 08:	**$822,742**	$201,484	$88,676
Per Capita Revenue:	**$1,489**	$520	$198
Per Capita Expenditures:	**$1,472**	$519	$219
Operating Income (loss):	**$9,634**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**752.33%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$6,189,754**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$11,073**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thornton Village

Unit Code: 016/570/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,420,166

Equalized Assessed Valuation: $81,668,849

Population: 2,492

Employees:

Full Time: 28

Part Time: 67

Salaries Paid: $1,821,701

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,314,715	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$528	$548	$381
Revenue Collected During FY 08:	$3,208,745	$5,252,094	$2,318,995
Expenditures During FY 08:	$3,796,482	$5,218,323	$2,340,819
Per Capita Revenue:	$1,288	$721	$564
Per Capita Expenditures:	$1,523	$706	$556
Revenues over (under) Expenditures:	-$587,737	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	19.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	$726,978	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$292	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$83,082	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,644,251	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$85,108**	$7,762,020	$1,837,009
Per Capita Debt:	**$34**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$676,823**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$272**	$1,329	$992
Revenue Collected During FY 08:	**$466,507**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$426,388**	$2,427,439	$1,076,743
Per Capita Revenue:	**$187**	$427	$282
Per Capita Expenditures:	**$171**	$403	$271
Operating Income (loss):	**$40,119**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**168.14%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$716,942**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$288**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tilden Village

Unit Code: 079/075/32 **County:** RANDOLPH

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$602,355
Equalized Assessed Valuation:	$3,727,141
Population:	922
Employees:	
Full Time:	6
Part Time:	7
Salaries Paid:	$176,372

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$152,725	$266,951	$169,639
Per Capita Beginning Fund Balance:	$166	$666	$444
Revenue Collected During FY 08:	$310,267	$254,229	$117,702
Expenditures During FY 08:	$346,247	$232,039	$106,311
Per Capita Revenue:	$337	$581	$283
Per Capita Expenditures:	$376	$540	$267
Revenues over (under) Expenditures:	-$35,980	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	39.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$135,745	$280,303	$171,795
Per Capita Ending Fund Balance:	$147	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$114,876	$37,131	$
Total Unrestricted Net Assets:	$20,869	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$204,000**	$385,902	$36,500
Per Capita Debt:	**$221**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$566,256**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$614**	$2,071	$745
Revenue Collected During FY 08:	**$226,494**	$206,165	$79,162
Expenditures During FY 08:	**$223,991**	$201,484	$88,676
Per Capita Revenue:	**$246**	$520	$198
Per Capita Expenditures:	**$243**	$519	$219
Operating Income (loss):	**$2,503**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**245.44%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$549,759**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$596**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tilton Village

Unit Code: 092/100/32 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,179,040

Equalized Assessed Valuation: $21,627,580

Population: 2,976

Employees:

Full Time: 4

Part Time: 20

Salaries Paid: $514,530

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,051,707	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$2,034	$548	$381
Revenue Collected During FY 08:	$5,228,382	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,316,101	$5,218,323	$2,340,819
Per Capita Revenue:	$1,757	$721	$564
Per Capita Expenditures:	$1,786	$706	$556
Revenues over (under) Expenditures:	-$87,719	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	112.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,963,988	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$2,004	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,361,010	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$1,758,798	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,731,786**	$7,762,020	$1,837,009
Per Capita Debt:	**$918**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,194,755**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$401**	$1,329	$992
Revenue Collected During FY 08:	**$53,973**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$160,919**	$2,427,439	$1,076,743
Per Capita Revenue:	**$18**	$427	$282
Per Capita Expenditures:	**$54**	$403	$271
Operating Income (loss):	**-$106,946**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**676.00%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,087,809**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$366**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Timberlane Village

Unit Code: 004/100/32 **County:** BOONE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $259,116

Equalized Assessed Valuation: $26,384,656

Population: 985

Employees:

Full Time:

Part Time: 7

Salaries Paid: $38,029

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$634,421	$266,951	$169,639
Per Capita Beginning Fund Balance:	$644	$666	$444
Revenue Collected During FY 08:	$220,671	$254,229	$117,702
Expenditures During FY 08:	$262,339	$232,039	$106,311
Per Capita Revenue:	$224	$581	$283
Per Capita Expenditures:	$266	$540	$267
Revenues over (under) Expenditures:	-$41,668	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	225.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	$592,753	$280,303	$171,795
Per Capita Ending Fund Balance:	$602	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$19,938	$37,131	$
Total Unrestricted Net Assets:	$251,735	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$403,646**	$385,902	$36,500
Per Capita Debt:	**$410**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Time Village

Unit Code: 075/090/32 **County:** PIKE

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,875

Equalized Assessed Valuation: $72,552

Population: 21

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,017	$266,951	$169,639
Per Capita Beginning Fund Balance:	$191	$666	$444
Revenue Collected During FY 08:	$4,828	$254,229	$117,702
Expenditures During FY 08:	$4,658	$232,039	$106,311
Per Capita Revenue:	$230	$581	$283
Per Capita Expenditures:	$222	$540	$267
Revenues over (under) Expenditures:	$170	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	89.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	$4,187	$280,303	$171,795
Per Capita Ending Fund Balance:	$199	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$4,829	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Tinley Park Village

Unit Code: 016/575/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$83,801,967
Equalized Assessed Valuation:	$1,596,468,368
Population:	59,000
Employees:	
Full Time:	197
Part Time:	242
Salaries Paid:	$20,655,631

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,567,752	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$230	$420	$380
Revenue Collected During FY 08:	$39,391,462	$47,279,441	$36,812,097
Expenditures During FY 08:	$35,729,551	$46,868,184	$35,335,224
Per Capita Revenue:	$668	$910	$884
Per Capita Expenditures:	$606	$894	$899
Revenues over (under) Expenditures:	$3,661,911	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	37.67%	48.74%	43.68%
Ending Fund Balance for FY 08:	$13,460,508	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$228	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$31,197,765	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$10,128,105	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$24,485,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$415**	$1,334	$1,078
General Obligation Debt over EAV:	**1.43%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$54,080,704**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$917**	$1,214	$976
Revenue Collected During FY 08:	**$13,058,989**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$15,809,559**	$16,245,069	$9,219,236
Per Capita Revenue:	**$221**	$312	$227
Per Capita Expenditures:	**$268**	$294	$237
Operating Income (loss):	**-$2,750,570**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**326.16%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$51,564,118**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$874**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tiskilwa Village

Unit Code: 006/110/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $784,550

Equalized Assessed Valuation: $7,275,015

Population: 800

Employees:

Full Time: 2

Part Time: 5

Salaries Paid: $84,378

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$658,160	$266,951	$169,639
Per Capita Beginning Fund Balance:	$823	$666	$444
Revenue Collected During FY 08:	$291,184	$254,229	$117,702
Expenditures During FY 08:	$223,058	$232,039	$106,311
Per Capita Revenue:	$364	$581	$283
Per Capita Expenditures:	$279	$540	$267
Revenues over (under) Expenditures:	$68,126	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	325.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	$726,286	$280,303	$171,795
Per Capita Ending Fund Balance:	$908	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$117,441	$2,724	$
Total Unreserved Funds:	$608,845	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$265,000**	$385,902	$36,500
Per Capita Debt:	**$331**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$617,633**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$772**	$2,071	$745
Revenue Collected During FY 08:	**$139,511**	$206,165	$79,162
Expenditures During FY 08:	**$115,619**	$201,484	$88,676
Per Capita Revenue:	**$174**	$520	$198
Per Capita Expenditures:	**$145**	$519	$219
Operating Income (loss):	**$23,892**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**554.86%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$641,525**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$802**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toledo Village

Unit Code: 018/025/32 **County:** CUMBERLAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,922,100

Equalized Assessed Valuation: $8,457,248

Population: 1,166

Employees:

Full Time: 7

Part Time: 7

Salaries Paid: $259,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,336,893	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,147	$548	$381
Revenue Collected During FY 08:	$447,188	$5,252,094	$2,318,995
Expenditures During FY 08:	$396,931	$5,218,323	$2,340,819
Per Capita Revenue:	$384	$721	$564
Per Capita Expenditures:	$340	$706	$556
Revenues over (under) Expenditures:	$50,257	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	349.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,387,150	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,190	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$617,194	$1,203,389	$223,442
Total Unrestricted Net Assets:	$769,955	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$170,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$146**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,550,416**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,045**	$1,329	$992
Revenue Collected During FY 08:	**$750,755**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$873,884**	$2,427,439	$1,076,743
Per Capita Revenue:	**$644**	$427	$282
Per Capita Expenditures:	**$749**	$403	$271
Operating Income (loss):	**-$123,129**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**392.19%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,427,287**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,939**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$2,198,750
Equalized Assessed Valuation:	$35,151,758
Population:	3,461
Employees:	
Full Time:	9
Part Time:	21
Salaries Paid:	$367,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,074,836	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$311	$548	$381
Revenue Collected During FY 08:	$1,589,393	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,720,524	$5,218,323	$2,340,819
Per Capita Revenue:	$459	$721	$564
Per Capita Expenditures:	$497	$706	$556
Revenues over (under) Expenditures:	-$131,131	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	54.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	$943,705	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$273	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$308,276	$1,203,389	$223,442
Total Unrestricted Net Assets:	$635,429	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,302,686	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$665	$1,329	$992
Revenue Collected During FY 08:	$534,001	$2,601,339	$1,061,685
Expenditures During FY 08:	$501,742	$2,427,439	$1,076,743
Per Capita Revenue:	$154	$427	$282
Per Capita Expenditures:	$145	$403	$271
Operating Income (loss):	$32,259	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	465.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,334,945	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$675	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toluca City

Unit Code: 059/030/30 **County:** MARSHALL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,403,200

Equalized Assessed Valuation: $15,339,463

Population: 1,315

Employees:

Full Time: 6

Part Time: 24

Salaries Paid: $256,653

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$130,334	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$99	$548	$381
Revenue Collected During FY 08:	$407,542	$5,252,094	$2,318,995
Expenditures During FY 08:	$414,377	$5,218,323	$2,340,819
Per Capita Revenue:	$310	$721	$564
Per Capita Expenditures:	$315	$706	$556
Revenues over (under) Expenditures:	-$6,835	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	$123,499	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$94	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$271,178	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,365,827**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,039**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,491,616**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,895**	$1,329	$992
Revenue Collected During FY 08:	**$684,952**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$702,217**	$2,427,439	$1,076,743
Per Capita Revenue:	**$521**	$427	$282
Per Capita Expenditures:	**$534**	$403	$271
Operating Income (loss):	**-$17,265**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**352.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,474,351**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,882**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tonica Village

Unit Code: 050/115/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,672,142

Equalized Assessed Valuation: $13,394,068

Population: 698

Employees:

Full Time: 2

Part Time: 15

Salaries Paid: $142,340

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$403,899	$266,951	$169,639
Per Capita Beginning Fund Balance:	$579	$666	$444
Revenue Collected During FY 08:	$549,554	$254,229	$117,702
Expenditures During FY 08:	$526,436	$232,039	$106,311
Per Capita Revenue:	$787	$581	$283
Per Capita Expenditures:	$754	$540	$267
Revenues over (under) Expenditures:	$23,118	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	69.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	$366,475	$280,303	$171,795
Per Capita Ending Fund Balance:	$525	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$275,711	$37,131	$
Total Unrestricted Net Assets:	$90,764	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$115,000**	$385,902	$36,500
Per Capita Debt:	**$165**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$190,060**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$272**	$2,071	$745
Revenue Collected During FY 08:	**$214,136**	$206,165	$79,162
Expenditures During FY 08:	**$208,376**	$201,484	$88,676
Per Capita Revenue:	**$307**	$520	$198
Per Capita Expenditures:	**$299**	$519	$219
Operating Income (loss):	**$5,760**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**123.03%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$256,362**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$367**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Topeka Town

Unit Code: 060/045/31 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $41,600

Equalized Assessed Valuation: $402,067

Population: 90

Employees:

Full Time:

Part Time: 9

Salaries Paid: $4,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,132	$266,951	$169,639
Per Capita Beginning Fund Balance:	$368	$666	$444
Revenue Collected During FY 08:	$19,420	$254,229	$117,702
Expenditures During FY 08:	$11,889	$232,039	$106,311
Per Capita Revenue:	$216	$581	$283
Per Capita Expenditures:	$132	$540	$267
Revenues over (under) Expenditures:	$7,531	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	342.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$40,663	$280,303	$171,795
Per Capita Ending Fund Balance:	$452	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$40,663	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toulon City

Unit Code: 087/020/30 **County:** STARK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,062,500
Equalized Assessed Valuation:	$11,368,221
Population:	1,400
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	$212,407

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$301,406	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$215	$548	$381
Revenue Collected During FY 08:	$415,102	$5,252,094	$2,318,995
Expenditures During FY 08:	$418,827	$5,218,323	$2,340,819
Per Capita Revenue:	$297	$721	$564
Per Capita Expenditures:	$299	$706	$556
Revenues over (under) Expenditures:	-$3,725	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	71.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	$297,681	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$213	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$297,682	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,365,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$975**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$842,554**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$602**	$1,329	$992
Revenue Collected During FY 08:	**$413,693**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,269,732**	$2,427,439	$1,076,743
Per Capita Revenue:	**$295**	$427	$282
Per Capita Expenditures:	**$907**	$403	$271
Operating Income (loss):	**-$856,039**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-0.37%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$4,761**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$3**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tovey Village

Unit Code: 011/070/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $145,100

Equalized Assessed Valuation: $2,514,342

Population: 516

Employees:

Full Time:

Part Time: 3

Salaries Paid: $12,389

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$267,640	$266,951	$169,639
Per Capita Beginning Fund Balance:	$519	$666	$444
Revenue Collected During FY 08:	$117,401	$254,229	$117,702
Expenditures During FY 08:	$89,228	$232,039	$106,311
Per Capita Revenue:	$228	$581	$283
Per Capita Expenditures:	$173	$540	$267
Revenues over (under) Expenditures:	$28,173	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	330.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$294,688	$280,303	$171,795
Per Capita Ending Fund Balance:	$571	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,388	$37,131	$
Total Unrestricted Net Assets:	$200,921	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$157,650**	$385,902	$36,500
Per Capita Debt:	**$306**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$**	$2,071	$745
Revenue Collected During FY 08:	**$**	$206,165	$79,162
Expenditures During FY 08:	**$**	$201,484	$88,676
Per Capita Revenue:	**$**	$520	$198
Per Capita Expenditures:	**$**	$519	$219
Operating Income (loss):	**$**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Towanda Village

Unit Code: 064/110/32 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $449,775

Equalized Assessed Valuation: $7,633,167

Population: 450

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $51,541

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$255,256	$266,951	$169,639
Per Capita Beginning Fund Balance:	$567	$666	$444
Revenue Collected During FY 08:	$200,846	$254,229	$117,702
Expenditures During FY 08:	$174,132	$232,039	$106,311
Per Capita Revenue:	$446	$581	$283
Per Capita Expenditures:	$387	$540	$267
Revenues over (under) Expenditures:	$26,714	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	165.94%	286.45%	165.93%
Ending Fund Balance for FY 08:	$288,959	$280,303	$171,795
Per Capita Ending Fund Balance:	$642	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$153,913	$37,131	$
Total Unrestricted Net Assets:	$135,046	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$597,683	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,328	$2,071	$745
Revenue Collected During FY 08:	$100,498	$206,165	$79,162
Expenditures During FY 08:	$121,090	$201,484	$88,676
Per Capita Revenue:	$223	$520	$198
Per Capita Expenditures:	$269	$519	$219
Operating Income (loss):	-$20,592	$4,680	$
Ratio of Retained Earnings to Expenditures:	470.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$570,102	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,267	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tower Hill Village

Unit Code: 086/055/32 **County:** SHELBY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$181,900
Equalized Assessed Valuation:	$1,906,784
Population:	609
Employees:	
Full Time:	2
Part Time:	5
Salaries Paid:	$70,658

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$81,543**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$134**	$666	$444
Revenue Collected During FY 08:	**$142,093**	$254,229	$117,702
Expenditures During FY 08:	**$157,268**	$232,039	$106,311
Per Capita Revenue:	**$233**	$581	$283
Per Capita Expenditures:	**$258**	$540	$267
Revenues over (under) Expenditures:	**-$15,175**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**53.76%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$84,543**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$139**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$65,599**	$37,131	$
Total Unrestricted Net Assets:	**$18,944**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$305,950**	$385,902	$36,500
Per Capita Debt:	**$502**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$723,953**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,189**	$2,071	$745
Revenue Collected During FY 08:	**$112,542**	$206,165	$79,162
Expenditures During FY 08:	**$138,450**	$201,484	$88,676
Per Capita Revenue:	**$185**	$520	$198
Per Capita Expenditures:	**$227**	$519	$219
Operating Income (loss):	**-$25,908**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**506.84%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$701,715**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,152**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tower Lakes Village

Unit Code: 049/185/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,965,000

Equalized Assessed Valuation: $70,375,152

Population: 1,309

Employees:

Full Time:

Part Time: 21

Salaries Paid: $201,042

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,018,757	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$778	$548	$381
Revenue Collected During FY 08:	$891,646	$5,252,094	$2,318,995
Expenditures During FY 08:	$683,568	$5,218,323	$2,340,819
Per Capita Revenue:	$681	$721	$564
Per Capita Expenditures:	$522	$706	$556
Revenues over (under) Expenditures:	$208,078	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	179.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,228,335	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$938	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$294,881	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,041,475	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$824,897	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$630	$1,329	$992
Revenue Collected During FY 08:	$282,573	$2,601,339	$1,061,685
Expenditures During FY 08:	$138,352	$2,427,439	$1,076,743
Per Capita Revenue:	$216	$427	$282
Per Capita Expenditures:	$106	$403	$271
Operating Income (loss):	$144,221	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	700.47%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$969,118	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$740	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tremont Village

Unit Code: 090/080/32 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,468,112

Equalized Assessed Valuation: $34,628,981

Population: 2,072

Employees:

Full Time: 7

Part Time: 31

Salaries Paid: $364,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$708,117	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$342	$548	$381
Revenue Collected During FY 08:	$786,340	$5,252,094	$2,318,995
Expenditures During FY 08:	$864,089	$5,218,323	$2,340,819
Per Capita Revenue:	$380	$721	$564
Per Capita Expenditures:	$417	$706	$556
Revenues over (under) Expenditures:	-$77,749	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	85.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	$741,592	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$358	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,009,640	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,200,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$579**	$1,174	$528
General Obligation Debt over EAV:	**3.47%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,288,792**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$622**	$1,329	$992
Revenue Collected During FY 08:	**$335,775**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$530,884**	$2,427,439	$1,076,743
Per Capita Revenue:	**$162**	$427	$282
Per Capita Expenditures:	**$256**	$403	$271
Operating Income (loss):	**-$195,109**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**184.36%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$978,756**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$472**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Trenton City

Unit Code: 014/065/30 **County:** CLINTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$7,444,000
Equalized Assessed Valuation:	$38,568,659
Population:	2,610
Employees:	
Full Time:	19
Part Time:	34
Salaries Paid:	$853,756

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,089,751	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$418	$548	$381
Revenue Collected During FY 08:	$1,896,301	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,942,747	$5,218,323	$2,340,819
Per Capita Revenue:	$727	$721	$564
Per Capita Expenditures:	$744	$706	$556
Revenues over (under) Expenditures:	-$46,446	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,043,305	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$400	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$233,618	$1,203,389	$223,442
Total Unrestricted Net Assets:	$809,687	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,342,856**	$7,762,020	$1,837,009
Per Capita Debt:	**$515**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$692,774**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$265**	$1,329	$992
Revenue Collected During FY 08:	**$735,625**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$638,222**	$2,427,439	$1,076,743
Per Capita Revenue:	**$282**	$427	$282
Per Capita Expenditures:	**$245**	$403	$271
Operating Income (loss):	**$97,403**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**123.81%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$790,177**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$303**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Trout Valley Village

Unit Code: 063/109/32 **County:** McHenry

Fiscal Year End: 8/31/2008

Accounting Method: Cash

Appropriation or Budget: $228,400

Equalized Assessed Valuation: $

Population: 604

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$156,785	$266,951	$169,639
Per Capita Beginning Fund Balance:	$260	$666	$444
Revenue Collected During FY 08:	$108,726	$254,229	$117,702
Expenditures During FY 08:	$89,860	$232,039	$106,311
Per Capita Revenue:	$180	$581	$283
Per Capita Expenditures:	$149	$540	$267
Revenues over (under) Expenditures:	$18,866	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	195.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	$175,754	$280,303	$171,795
Per Capita Ending Fund Balance:	$291	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$175,754	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Troy City
Unit Code:	057/115/30
County:	MADISON
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,946,300
Equalized Assessed Valuation:	$175,472,069
Population:	12,479
Employees:	
Full Time:	51
Part Time:	3
Salaries Paid:	$2,798,973

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,706,084	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$217	$548	$381
Revenue Collected During FY 08:	$5,723,952	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,490,702	$5,218,323	$2,340,819
Per Capita Revenue:	$459	$721	$564
Per Capita Expenditures:	$440	$706	$556
Revenues over (under) Expenditures:	$233,250	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	53.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,939,334	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$236	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$2,460,654	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,407,312**	$7,762,020	$1,837,009
Per Capita Debt:	**$594**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,292,760**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$665**	$1,329	$992
Revenue Collected During FY 08:	**$3,019,547**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,488,105**	$2,427,439	$1,076,743
Per Capita Revenue:	**$242**	$427	$282
Per Capita Expenditures:	**$199**	$403	$271
Operating Income (loss):	**$531,442**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**354.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,824,202**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$707**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Troy Grove Village

Unit Code: 050/120/32 **County:** LASALLE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $181,850

Equalized Assessed Valuation: $3,629,993

Population: 305

Employees:

Full Time:

Part Time: 11

Salaries Paid: $10,666

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$430,272	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,411	$666	$444
Revenue Collected During FY 08:	$85,039	$254,229	$117,702
Expenditures During FY 08:	$113,940	$232,039	$106,311
Per Capita Revenue:	$279	$581	$283
Per Capita Expenditures:	$374	$540	$267
Revenues over (under) Expenditures:	-$28,901	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	352.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	$401,371	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,316	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$401,371	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tuscola City

Unit Code: 021/040/30 **County:** DOUGLAS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$33,834,758
Equalized Assessed Valuation:	$52,645,934
Population:	4,448
Employees:	
Full Time:	28
Part Time:	101
Salaries Paid:	$1,218,357

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,860,928	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,318	$548	$381
Revenue Collected During FY 08:	$4,626,331	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,341,832	$5,218,323	$2,340,819
Per Capita Revenue:	$1,040	$721	$564
Per Capita Expenditures:	$1,201	$706	$556
Revenues over (under) Expenditures:	-$715,501	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	96.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,145,427	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,157	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,561,496	$1,203,389	$223,442
Total Unrestricted Net Assets:	$4,232,109	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,201,725**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,394**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,053,909**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,586**	$1,329	$992
Revenue Collected During FY 08:	**$1,545,233**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,354,712**	$2,427,439	$1,076,743
Per Capita Revenue:	**$347**	$427	$282
Per Capita Expenditures:	**$305**	$403	$271
Operating Income (loss):	**$190,521**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**534.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$7,244,430**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,629**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ullin Village

Unit Code: 077/045/32 **County:** PULASKI

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$716,100
Equalized Assessed Valuation:	$2,204,426
Population:	1,140
Employees:	
Full Time:	5
Part Time:	20
Salaries Paid:	$182,312

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$164,088	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$144	$548	$381
Revenue Collected During FY 08:	$461,870	$5,252,094	$2,318,995
Expenditures During FY 08:	$442,427	$5,218,323	$2,340,819
Per Capita Revenue:	$405	$721	$564
Per Capita Expenditures:	$388	$706	$556
Revenues over (under) Expenditures:	$19,443	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	41.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$183,531	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$161	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,709	$1,203,389	$223,442
Total Unrestricted Net Assets:	$177,822	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$564,530**	$7,762,020	$1,837,009
Per Capita Debt:	**$495**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$678,807**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$595**	$1,329	$992
Revenue Collected During FY 08:	**$170,411**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$235,346**	$2,427,439	$1,076,743
Per Capita Revenue:	**$149**	$427	$282
Per Capita Expenditures:	**$206**	$403	$271
Operating Income (loss):	**-$64,935**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**260.84%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$613,872**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$538**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Union Village

Unit Code: 063/110/32 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,077,895

Equalized Assessed Valuation: $21,844,967

Population: 576

Employees:

Full Time:

Part Time: 18

Salaries Paid: $97,514

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$190,098	$266,951	$169,639
Per Capita Beginning Fund Balance:	$330	$666	$444
Revenue Collected During FY 08:	$424,062	$254,229	$117,702
Expenditures During FY 08:	$304,867	$232,039	$106,311
Per Capita Revenue:	$736	$581	$283
Per Capita Expenditures:	$529	$540	$267
Revenues over (under) Expenditures:	$119,195	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	36.93%	286.45%	165.93%
Ending Fund Balance for FY 08:	$112,593	$280,303	$171,795
Per Capita Ending Fund Balance:	$195	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$96,026	$37,131	$
Total Unrestricted Net Assets:	$16,567	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,349,237	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,342	$2,071	$745
Revenue Collected During FY 08:	$144,453	$206,165	$79,162
Expenditures During FY 08:	$128,275	$201,484	$88,676
Per Capita Revenue:	$251	$520	$198
Per Capita Expenditures:	$223	$519	$219
Operating Income (loss):	$16,178	$4,680	$
Ratio of Retained Earnings to Expenditures:	1217.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,562,115	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,712	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Union Hill Village

Unit Code: 046/090/32 **County:** KANKAKEE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $23,000

Equalized Assessed Valuation: $737,652

Population: 80

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$266,951	$169,639
Per Capita Beginning Fund Balance:	$	$666	$444
Revenue Collected During FY 08:	$27,171	$254,229	$117,702
Expenditures During FY 08:	$22,693	$232,039	$106,311
Per Capita Revenue:	$340	$581	$283
Per Capita Expenditures:	$284	$540	$267
Revenues over (under) Expenditures:	$4,478	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	19.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	$4,478	$280,303	$171,795
Per Capita Ending Fund Balance:	$56	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$87,516	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: United City of Yorkville City

Unit Code: 047/035/30 **County:** KENDALL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$48,395,594
Equalized Assessed Valuation:	$509,638,009
Population:	15,193
Employees:	
Full Time:	98
Part Time:	73
Salaries Paid:	$5,775,580

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,223,222	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$673	$548	$381
Revenue Collected During FY 08:	$15,977,989	$5,252,094	$2,318,995
Expenditures During FY 08:	$18,977,985	$5,218,323	$2,340,819
Per Capita Revenue:	$1,052	$721	$564
Per Capita Expenditures:	$1,249	$706	$556
Revenues over (under) Expenditures:	-$2,999,996	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	40.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,710,929	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$508	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,630,544	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$658,755	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$53,579,886**	$7,762,020	$1,837,009
Per Capita Debt:	**$3,527**	$1,174	$528
General Obligation Debt over EAV:	**1.72%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$19,754,947**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,300**	$1,329	$992
Revenue Collected During FY 08:	**$4,800,470**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,214,897**	$2,427,439	$1,076,743
Per Capita Revenue:	**$316**	$427	$282
Per Capita Expenditures:	**$277**	$403	$271
Operating Income (loss):	**$585,573**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**498.19%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$20,998,024**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,382**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Urbana City

Unit Code: 010/120/30 **County:** CHAMPAIGN

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$47,936,408
Equalized Assessed Valuation:	$542,324,212
Population:	40,050
Employees:	
Full Time:	271
Part Time:	53
Salaries Paid:	$15,698,968

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$27,849,451	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$695	$420	$380
Revenue Collected During FY 08:	$33,302,130	$47,279,441	$36,812,097
Expenditures During FY 08:	$30,731,677	$46,868,184	$35,335,224
Per Capita Revenue:	$832	$910	$884
Per Capita Expenditures:	$767	$894	$899
Revenues over (under) Expenditures:	$2,570,453	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	86.63%	48.74%	43.68%
Ending Fund Balance for FY 08:	$26,623,272	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$665	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,385,976	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$35,157,662	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,482,243**	$74,451,458	$47,444,580
Per Capita Debt:	**$62**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,950,473**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$199**	$1,214	$976
Revenue Collected During FY 08:	**$1,264,626**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$667,669**	$16,245,069	$9,219,236
Per Capita Revenue:	**$32**	$312	$227
Per Capita Expenditures:	**$17**	$294	$237
Operating Income (loss):	**$596,957**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**1241.92%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$8,291,899**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$207**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ursa Village

Unit Code: 001/075/32 **County:** ADAMS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$234,100
Equalized Assessed Valuation:	$6,457,913
Population:	600
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$45,969

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$276,508	$266,951	$169,639
Per Capita Beginning Fund Balance:	$461	$666	$444
Revenue Collected During FY 08:	$151,020	$254,229	$117,702
Expenditures During FY 08:	$92,122	$232,039	$106,311
Per Capita Revenue:	$252	$581	$283
Per Capita Expenditures:	$154	$540	$267
Revenues over (under) Expenditures:	$58,898	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	364.09%	286.45%	165.93%
Ending Fund Balance for FY 08:	$335,406	$280,303	$171,795
Per Capita Ending Fund Balance:	$559	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$335,406	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,280,498	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,134	$2,071	$745
Revenue Collected During FY 08:	$90,546	$206,165	$79,162
Expenditures During FY 08:	$93,708	$201,484	$88,676
Per Capita Revenue:	$151	$520	$198
Per Capita Expenditures:	$156	$519	$219
Operating Income (loss):	-$3,162	$4,680	$
Ratio of Retained Earnings to Expenditures:	1363.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,277,336	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,129	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32 **County:** FRANKLIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $695,807

Equalized Assessed Valuation: $2,515,404

Population: 662

Employees:

Full Time: 6

Part Time: 1

Salaries Paid: $94,920

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$237,409	$266,951	$169,639
Per Capita Beginning Fund Balance:	$359	$666	$444
Revenue Collected During FY 08:	$218,637	$254,229	$117,702
Expenditures During FY 08:	$180,495	$232,039	$106,311
Per Capita Revenue:	$330	$581	$283
Per Capita Expenditures:	$273	$540	$267
Revenues over (under) Expenditures:	$38,142	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	150.07%	286.45%	165.93%
Ending Fund Balance for FY 08:	$270,876	$280,303	$171,795
Per Capita Ending Fund Balance:	$409	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$145,337	$37,131	$
Total Unrestricted Net Assets:	$129,291	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,039,042	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,570	$2,071	$745
Revenue Collected During FY 08:	$240,902	$206,165	$79,162
Expenditures During FY 08:	$209,791	$201,484	$88,676
Per Capita Revenue:	$364	$520	$198
Per Capita Expenditures:	$317	$519	$219
Operating Income (loss):	$31,111	$4,680	$
Ratio of Retained Earnings to Expenditures:	512.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$1,074,828	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,624	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $10,337

Equalized Assessed Valuation: $166,367

Population: 26

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$60,250	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,317	$666	$444
Revenue Collected During FY 08:	$3,111	$254,229	$117,702
Expenditures During FY 08:	$9,009	$232,039	$106,311
Per Capita Revenue:	$120	$581	$283
Per Capita Expenditures:	$347	$540	$267
Revenues over (under) Expenditures:	-$5,898	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	603.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$54,352	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,090	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$54,352	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32 **County:** MONROE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,305,900
Equalized Assessed Valuation:	$20,932,676
Population:	1,124
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	$228,702

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,231	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$188	$548	$381
Revenue Collected During FY 08:	$600,344	$5,252,094	$2,318,995
Expenditures During FY 08:	$529,232	$5,218,323	$2,340,819
Per Capita Revenue:	$534	$721	$564
Per Capita Expenditures:	$471	$706	$556
Revenues over (under) Expenditures:	$71,112	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	62.33%	87.61%	68.63%
Ending Fund Balance for FY 08:	$329,844	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$293	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$375,816	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,656,986**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,474**	$1,174	$528
General Obligation Debt over EAV:	**7.36%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,995,771**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,665**	$1,329	$992
Revenue Collected During FY 08:	**$330,302**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$440,288**	$2,427,439	$1,076,743
Per Capita Revenue:	**$294**	$427	$282
Per Capita Expenditures:	**$392**	$403	$271
Operating Income (loss):	**-$109,986**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**655.43%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,885,785**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,567**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Vandalia City

Unit Code: 026/040/30 **County:** FAYETTE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,621,074

Equalized Assessed Valuation: $48,039,585

Population: 7,200

Employees:

Full Time: 52

Part Time: 47

Salaries Paid: $2,191,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,383,659	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$470	$548	$381
Revenue Collected During FY 08:	$5,388,333	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,809,471	$5,218,323	$2,340,819
Per Capita Revenue:	$748	$721	$564
Per Capita Expenditures:	$807	$706	$556
Revenues over (under) Expenditures:	-$421,138	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	103.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,033,502	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$838	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$610,349	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,203,871	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,142,159**	$7,762,020	$1,837,009
Per Capita Debt:	**$714**	$1,174	$528
General Obligation Debt over EAV:	**6.35%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,294,822**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,569**	$1,329	$992
Revenue Collected During FY 08:	**$2,062,814**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,482,538**	$2,427,439	$1,076,743
Per Capita Revenue:	**$287**	$427	$282
Per Capita Expenditures:	**$345**	$403	$271
Operating Income (loss):	**-$419,724**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**475.46%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,803,368**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,639**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Varna Village

Unit Code: 059/035/32 **County:** MARSHALL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $293,500

Equalized Assessed Valuation: $5,090,985

Population: 436

Employees:

Full Time:

Part Time: 14

Salaries Paid: $37,362

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$186,615	$266,951	$169,639
Per Capita Beginning Fund Balance:	$428	$666	$444
Revenue Collected During FY 08:	$164,395	$254,229	$117,702
Expenditures During FY 08:	$153,848	$232,039	$106,311
Per Capita Revenue:	$377	$581	$283
Per Capita Expenditures:	$353	$540	$267
Revenues over (under) Expenditures:	$10,547	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	128.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$197,162	$280,303	$171,795
Per Capita Ending Fund Balance:	$452	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,197	$37,131	$
Total Unrestricted Net Assets:	$162,965	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$108,420	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$249	$2,071	$745
Revenue Collected During FY 08:	$79,431	$206,165	$79,162
Expenditures During FY 08:	$62,234	$201,484	$88,676
Per Capita Revenue:	$182	$520	$198
Per Capita Expenditures:	$143	$519	$219
Operating Income (loss):	$17,197	$4,680	$
Ratio of Retained Earnings to Expenditures:	201.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$125,617	$751,204	$341,980
Per Capita Ending Retained Earnings:	$288	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Venedy Village

Unit Code: 095/060/32 **County:** WASHINGTO

Fiscal Year End:	3/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$47,184
Equalized Assessed Valuation:	$905,110
Population:	137
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$3,130

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,765	$266,951	$169,639
Per Capita Beginning Fund Balance:	$334	$666	$444
Revenue Collected During FY 08:	$36,438	$254,229	$117,702
Expenditures During FY 08:	$43,797	$232,039	$106,311
Per Capita Revenue:	$266	$581	$283
Per Capita Expenditures:	$320	$540	$267
Revenues over (under) Expenditures:	-$7,359	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	87.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$38,406	$280,303	$171,795
Per Capita Ending Fund Balance:	$280	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$38,406	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Venice City

Unit Code: 057/120/30 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,138,020

Equalized Assessed Valuation: $13,013,440

Population: 2,528

Employees:

Full Time: 30

Part Time: 18

Salaries Paid: $832,675

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,415,623	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$560	$548	$381
Revenue Collected During FY 08:	$1,874,666	$5,252,094	$2,318,995
Expenditures During FY 08:	$2,104,176	$5,218,323	$2,340,819
Per Capita Revenue:	$742	$721	$564
Per Capita Expenditures:	$832	$706	$556
Revenues over (under) Expenditures:	-$229,510	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,186,113	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$469	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$430,508	$1,203,389	$223,442
Total Unrestricted Net Assets:	$937,834	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32 **County:** JACKSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $94,290

Equalized Assessed Valuation: $1,311,128

Population: 325

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: $33,160

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$123,210	$266,951	$169,639
Per Capita Beginning Fund Balance:	$379	$666	$444
Revenue Collected During FY 08:	$78,952	$254,229	$117,702
Expenditures During FY 08:	$88,609	$232,039	$106,311
Per Capita Revenue:	$243	$581	$283
Per Capita Expenditures:	$273	$540	$267
Revenues over (under) Expenditures:	-$9,657	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	128.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	$113,553	$280,303	$171,795
Per Capita Ending Fund Balance:	$349	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$46,889	$37,131	$
Total Unrestricted Net Assets:	$65,350	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$728,471	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$2,241	$2,071	$745
Revenue Collected During FY 08:	$104,803	$206,165	$79,162
Expenditures During FY 08:	$125,769	$201,484	$88,676
Per Capita Revenue:	$322	$520	$198
Per Capita Expenditures:	$387	$519	$219
Operating Income (loss):	-$20,966	$4,680	$
Ratio of Retained Earnings to Expenditures:	563.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$708,205	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2,179	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vermont Village

Unit Code: 029/105/32 **County:** FULTON

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $518,413

Equalized Assessed Valuation: $2,645,510

Population: 792

Employees:

Full Time:

Part Time: 6

Salaries Paid: $92,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$447,845	$266,951	$169,639
Per Capita Beginning Fund Balance:	$565	$666	$444
Revenue Collected During FY 08:	$306,842	$254,229	$117,702
Expenditures During FY 08:	$256,963	$232,039	$106,311
Per Capita Revenue:	$387	$581	$283
Per Capita Expenditures:	$324	$540	$267
Revenues over (under) Expenditures:	$49,879	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	149.24%	286.45%	165.93%
Ending Fund Balance for FY 08:	$383,483	$280,303	$171,795
Per Capita Ending Fund Balance:	$484	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$324,138	$37,131	$
Total Unrestricted Net Assets:	$108,477	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$103,000**	$385,902	$36,500
Per Capita Debt:	**$130**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$646,042**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$816**	$2,071	$745
Revenue Collected During FY 08:	**$134,621**	$206,165	$79,162
Expenditures During FY 08:	**$156,384**	$201,484	$88,676
Per Capita Revenue:	**$170**	$520	$198
Per Capita Expenditures:	**$197**	$519	$219
Operating Income (loss):	**-$21,763**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**472.25%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$738,520**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$932**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Vernon Village

Unit Code: 058/065/32 **County:** MARION

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $50,014

Equalized Assessed Valuation: $664,004

Population: 178

Employees:

Full Time:

Part Time: 8

Salaries Paid: $17,013

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$46,209	$266,951	$169,639
Per Capita Beginning Fund Balance:	$260	$666	$444
Revenue Collected During FY 08:	$33,857	$254,229	$117,702
Expenditures During FY 08:	$38,186	$232,039	$106,311
Per Capita Revenue:	$190	$581	$283
Per Capita Expenditures:	$215	$540	$267
Revenues over (under) Expenditures:	-$4,329	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	109.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	$41,870	$280,303	$171,795
Per Capita Ending Fund Balance:	$235	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$41,870	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$130,478	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$733	$2,071	$745
Revenue Collected During FY 08:	$50,157	$206,165	$79,162
Expenditures During FY 08:	$44,679	$201,484	$88,676
Per Capita Revenue:	$282	$520	$198
Per Capita Expenditures:	$251	$519	$219
Operating Income (loss):	$5,478	$4,680	$
Ratio of Retained Earnings to Expenditures:	304.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$135,966	$751,204	$341,980
Per Capita Ending Retained Earnings:	$764	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Vernon Hills Village

Unit Code: 049/190/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $34,801,187

Equalized Assessed Valuation: $1,235,849,494

Population: 23,353

Employees:

Full Time: 110

Part Time: 13

Salaries Paid: $9,147,734

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,640,965	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$970	$548	$381
Revenue Collected During FY 08:	$23,716,024	$5,252,094	$2,318,995
Expenditures During FY 08:	$28,961,115	$5,218,323	$2,340,819
Per Capita Revenue:	$1,016	$721	$564
Per Capita Expenditures:	$1,240	$706	$556
Revenues over (under) Expenditures:	-$5,245,091	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	96.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$28,023,874	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,200	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,461,603	$1,203,389	$223,442
Total Unrestricted Net Assets:	$23,237,045	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$25,121,908**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,076**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$761,374**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$33**	$1,329	$992
Revenue Collected During FY 08:	**$569,200**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$605,598**	$2,427,439	$1,076,743
Per Capita Revenue:	**$24**	$427	$282
Per Capita Expenditures:	**$26**	$403	$271
Operating Income (loss):	**-$36,398**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**119.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$724,976**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$31**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Verona Village

Unit Code: 032/075/32 **County:** GRUNDY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $134,500

Equalized Assessed Valuation: $2,956,025

Population: 257

Employees:

Full Time:

Part Time: 10

Salaries Paid: $12,089

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$117,886	$266,951	$169,639
Per Capita Beginning Fund Balance:	$459	$666	$444
Revenue Collected During FY 08:	$66,253	$254,229	$117,702
Expenditures During FY 08:	$106,896	$232,039	$106,311
Per Capita Revenue:	$258	$581	$283
Per Capita Expenditures:	$416	$540	$267
Revenues over (under) Expenditures:	-$40,643	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	72.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$77,243	$280,303	$171,795
Per Capita Ending Fund Balance:	$301	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,729	$37,131	$
Total Unrestricted Net Assets:	$70,513	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$296,243**	$385,902	$36,500
Per Capita Debt:	**$1,153**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,550**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$37**	$2,071	$745
Revenue Collected During FY 08:	**$75,169**	$206,165	$79,162
Expenditures During FY 08:	**$100,760**	$201,484	$88,676
Per Capita Revenue:	**$292**	$520	$198
Per Capita Expenditures:	**$392**	$519	$219
Operating Income (loss):	**-$25,591**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**588.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$593,281**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,308**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32 **County:** BROWN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $615,500

Equalized Assessed Valuation: $2,032,427

Population: 567

Employees:

Full Time: 1

Part Time: 18

Salaries Paid: $69,429

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$228,434	$266,951	$169,639
Per Capita Beginning Fund Balance:	$403	$666	$444
Revenue Collected During FY 08:	$193,684	$254,229	$117,702
Expenditures During FY 08:	$160,128	$232,039	$106,311
Per Capita Revenue:	$342	$581	$283
Per Capita Expenditures:	$282	$540	$267
Revenues over (under) Expenditures:	$33,556	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	163.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	$261,990	$280,303	$171,795
Per Capita Ending Fund Balance:	$462	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$21,392	$37,131	$
Total Unrestricted Net Assets:	$240,598	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$605,611	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,068	$2,071	$745
Revenue Collected During FY 08:	$88,948	$206,165	$79,162
Expenditures During FY 08:	$97,989	$201,484	$88,676
Per Capita Revenue:	$157	$520	$198
Per Capita Expenditures:	$173	$519	$219
Operating Income (loss):	-$9,041	$4,680	$
Ratio of Retained Earnings to Expenditures:	608.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$596,570	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,052	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Victoria Village

Unit Code: 048/060/32 **County:** KNOX

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $136,400

Equalized Assessed Valuation: $1,736,520

Population: 328

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $43,669

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$261,044	$266,951	$169,639
Per Capita Beginning Fund Balance:	$796	$666	$444
Revenue Collected During FY 08:	$67,197	$254,229	$117,702
Expenditures During FY 08:	$47,712	$232,039	$106,311
Per Capita Revenue:	$205	$581	$283
Per Capita Expenditures:	$145	$540	$267
Revenues over (under) Expenditures:	$19,485	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	613.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	$292,617	$280,303	$171,795
Per Capita Ending Fund Balance:	$892	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,755	$37,131	$
Total Unrestricted Net Assets:	$265,862	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$479,615	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$1,462	$2,071	$745
Revenue Collected During FY 08:	$78,613	$206,165	$79,162
Expenditures During FY 08:	$83,266	$201,484	$88,676
Per Capita Revenue:	$240	$520	$198
Per Capita Expenditures:	$254	$519	$219
Operating Income (loss):	-$4,653	$4,680	$
Ratio of Retained Earnings to Expenditures:	555.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$462,874	$751,204	$341,980
Per Capita Ending Retained Earnings:	$1,411	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Vienna City

Unit Code: 044/040/30 **County:** JOHNSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,922,400
Equalized Assessed Valuation:	$10,389,520
Population:	1,234
Employees:	
Full Time:	15
Part Time:	2
Salaries Paid:	$539,336

Blended Component Units

Number Submitted = 1

Vienna Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,761,375	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,427	$548	$381
Revenue Collected During FY 08:	$1,044,871	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,070,085	$5,218,323	$2,340,819
Per Capita Revenue:	$847	$721	$564
Per Capita Expenditures:	$867	$706	$556
Revenues over (under) Expenditures:	-$25,214	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	162.25%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,736,161	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,407	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,736,161	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$555,882**	$7,762,020	$1,837,009
Per Capita Debt:	**$450**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,595,500**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,103**	$1,329	$992
Revenue Collected During FY 08:	**$1,061,685**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,111,352**	$2,427,439	$1,076,743
Per Capita Revenue:	**$860**	$427	$282
Per Capita Expenditures:	**$901**	$403	$271
Operating Income (loss):	**-$49,667**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**229.08%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,545,833**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,063**	$1,396	$1,067

DANIEL W. HYNES
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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Villa Grove City

Unit Code: 021/045/30 **County:** DOUGLAS

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,254,952

Equalized Assessed Valuation: $19,338,373

Population: 2,553

Employees:

Full Time: 12

Part Time: 7

Salaries Paid: $486,695

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$550,424	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$216	$548	$381
Revenue Collected During FY 08:	$1,193,184	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,459,186	$5,218,323	$2,340,819
Per Capita Revenue:	$467	$721	$564
Per Capita Expenditures:	$572	$706	$556
Revenues over (under) Expenditures:	-$266,002	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	37.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	$553,391	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$217	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$91,984	$1,203,389	$223,442
Total Unrestricted Net Assets:	$426,307	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,873,622**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,126**	$1,174	$528
General Obligation Debt over EAV:	**0.78%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,618,404**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$634**	$1,329	$992
Revenue Collected During FY 08:	**$830,217**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$660,800**	$2,427,439	$1,076,743
Per Capita Revenue:	**$325**	$427	$282
Per Capita Expenditures:	**$259**	$403	$271
Operating Income (loss):	**$169,417**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**270.55%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,787,821**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$700**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $37,862,607

Equalized Assessed Valuation: $677,662,120

Population: 22,517

Employees:

Full Time: 167

Part Time: 121

Salaries Paid: $12,289,128

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,877,734	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$305	$548	$381
Revenue Collected During FY 08:	$21,065,993	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,958,547	$5,218,323	$2,340,819
Per Capita Revenue:	$936	$721	$564
Per Capita Expenditures:	$931	$706	$556
Revenues over (under) Expenditures:	$107,446	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	32.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,735,180	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$299	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,269,311	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,474,519	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,766,366**	$7,762,020	$1,837,009
Per Capita Debt:	**$567**	$1,174	$528
General Obligation Debt over EAV:	**1.19%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$20,235,410**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$899**	$1,329	$992
Revenue Collected During FY 08:	**$4,465,134**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,842,990**	$2,427,439	$1,076,743
Per Capita Revenue:	**$198**	$427	$282
Per Capita Expenditures:	**$215**	$403	$271
Operating Income (loss):	**-$377,856**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**509.67%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,683,503**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,096**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Viola Village

Unit Code: 066/050/32 **County:** MERCER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $710,910

Equalized Assessed Valuation: $9,684,575

Population: 929

Employees:

Full Time: 2

Part Time: 12

Salaries Paid: $109,610

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$284,677	$266,951	$169,639
Per Capita Beginning Fund Balance:	$306	$666	$444
Revenue Collected During FY 08:	$253,021	$254,229	$117,702
Expenditures During FY 08:	$213,788	$232,039	$106,311
Per Capita Revenue:	$272	$581	$283
Per Capita Expenditures:	$230	$540	$267
Revenues over (under) Expenditures:	$39,233	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	156.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	$333,548	$280,303	$171,795
Per Capita Ending Fund Balance:	$359	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$108,856	$37,131	$
Total Unrestricted Net Assets:	$224,692	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$547,822	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$590	$2,071	$745
Revenue Collected During FY 08:	$117,956	$206,165	$79,162
Expenditures During FY 08:	$136,514	$201,484	$88,676
Per Capita Revenue:	$127	$520	$198
Per Capita Expenditures:	$147	$519	$219
Operating Income (loss):	-$18,558	$4,680	$
Ratio of Retained Earnings to Expenditures:	380.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$519,626	$751,204	$341,980
Per Capita Ending Retained Earnings:	$559	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Virden City

Unit Code: 056/120/30 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,987,428

Equalized Assessed Valuation: $27,890,571

Population: 3,600

Employees:

Full Time: 23

Part Time: 18

Salaries Paid: $739,414

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$448,016	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$124	$548	$381
Revenue Collected During FY 08:	$1,349,117	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,386,625	$5,218,323	$2,340,819
Per Capita Revenue:	$375	$721	$564
Per Capita Expenditures:	$385	$706	$556
Revenues over (under) Expenditures:	-$37,508	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	29.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$410,508	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$114	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$55,288	$1,203,389	$223,442
Total Unrestricted Net Assets:	$355,220	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$54,888**	$7,762,020	$1,837,009
Per Capita Debt:	**$15**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$859,896**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$239**	$1,329	$992
Revenue Collected During FY 08:	**$600,776**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$584,982**	$2,427,439	$1,076,743
Per Capita Revenue:	**$167**	$427	$282
Per Capita Expenditures:	**$162**	$403	$271
Operating Income (loss):	**$15,794**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**149.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$875,690**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$243**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $204,300

Equalized Assessed Valuation: $8,806,618

Population: 306

Employees:

Full Time:

Part Time: 3

Salaries Paid: $15,560

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$173,622	$266,951	$169,639
Per Capita Beginning Fund Balance:	$567	$666	$444
Revenue Collected During FY 08:	$97,383	$254,229	$117,702
Expenditures During FY 08:	$91,496	$232,039	$106,311
Per Capita Revenue:	$318	$581	$283
Per Capita Expenditures:	$299	$540	$267
Revenues over (under) Expenditures:	$5,887	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	196.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	$179,509	$280,303	$171,795
Per Capita Ending Fund Balance:	$587	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$116,841	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30 **County:** CASS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,716,900
Equalized Assessed Valuation:	$11,046,412
Population:	1,728
Employees:	
Full Time:	13
Part Time:	27
Salaries Paid:	$490,759

Blended Component Units

Number Submitted = 3

Cemetery
Jennie Marr Dunaway Memorial Park
Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,116,810	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$646	$548	$381
Revenue Collected During FY 08:	$897,947	$5,252,094	$2,318,995
Expenditures During FY 08:	$724,920	$5,218,323	$2,340,819
Per Capita Revenue:	$520	$721	$564
Per Capita Expenditures:	$420	$706	$556
Revenues over (under) Expenditures:	$173,027	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	179.36%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,300,216	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$752	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,076,067	$1,203,389	$223,442
Total Unrestricted Net Assets:	$431,749	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,204,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$697**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,285,733**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$744**	$1,329	$992
Revenue Collected During FY 08:	**$698,593**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$483,981**	$2,427,439	$1,076,743
Per Capita Revenue:	**$404**	$427	$282
Per Capita Expenditures:	**$280**	$403	$271
Operating Income (loss):	**$214,612**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**310.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,502,939**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$870**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Volo Village

Unit Code: 049/192/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $10,997,515

Equalized Assessed Valuation: $72,912,208

Population: 2,000

Employees:

Full Time: 3

Part Time: 6

Salaries Paid: $257,747

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,104,410	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,552	$548	$381
Revenue Collected During FY 08:	$7,125,946	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,526,186	$5,218,323	$2,340,819
Per Capita Revenue:	$3,563	$721	$564
Per Capita Expenditures:	$3,263	$706	$556
Revenues over (under) Expenditures:	$599,760	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	56.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,704,170	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,852	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$102,419	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,601,751	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wadsworth Village

Unit Code: 049/195/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,141,450

Equalized Assessed Valuation: $170,946,705

Population: 3,354

Employees:

Full Time: 3

Part Time: 5

Salaries Paid: $258,131

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,403,060	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$716	$548	$381
Revenue Collected During FY 08:	$1,660,127	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,647,971	$5,218,323	$2,340,819
Per Capita Revenue:	$495	$721	$564
Per Capita Expenditures:	$491	$706	$556
Revenues over (under) Expenditures:	$12,156	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	146.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,415,216	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$720	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$229,126	$1,344	$
Total Unreserved Funds:	$2,186,090	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waggoner Village

Unit Code: 068/085/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,596,430
Equalized Assessed Valuation:	$794,857
Population:	245
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$21,291

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$36,035	$266,951	$169,639
Per Capita Beginning Fund Balance:	$147	$666	$444
Revenue Collected During FY 08:	$49,847	$254,229	$117,702
Expenditures During FY 08:	$41,237	$232,039	$106,311
Per Capita Revenue:	$203	$581	$283
Per Capita Expenditures:	$168	$540	$267
Revenues over (under) Expenditures:	$8,610	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	108.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	$44,645	$280,303	$171,795
Per Capita Ending Fund Balance:	$182	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,254	$37,131	$
Total Unrestricted Net Assets:	$27,463	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,578**	$385,902	$36,500
Per Capita Debt:	**$39**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$448,260**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,830**	$2,071	$745
Revenue Collected During FY 08:	**$107,899**	$206,165	$79,162
Expenditures During FY 08:	**$72,140**	$201,484	$88,676
Per Capita Revenue:	**$440**	$520	$198
Per Capita Expenditures:	**$294**	$519	$219
Operating Income (loss):	**$35,759**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**670.94%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$484,019**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,976**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Walnut Village

Unit Code: 006/115/32 **County:** BUREAU

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,062,975

Equalized Assessed Valuation: $15,247,612

Population: 1,461

Employees:

Full Time: 5

Part Time: 22

Salaries Paid: $234,918

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,060,058	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$726	$548	$381
Revenue Collected During FY 08:	$634,488	$5,252,094	$2,318,995
Expenditures During FY 08:	$660,886	$5,218,323	$2,340,819
Per Capita Revenue:	$434	$721	$564
Per Capita Expenditures:	$452	$706	$556
Revenues over (under) Expenditures:	-$26,398	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	156.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,033,660	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$708	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$550,266	$1,203,389	$223,442
Total Unrestricted Net Assets:	$446,494	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$583,384**	$7,762,020	$1,837,009
Per Capita Debt:	**$399**	$1,174	$528
General Obligation Debt over EAV:	**0.24%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,084,630**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$742**	$1,329	$992
Revenue Collected During FY 08:	**$272,946**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$264,072**	$2,427,439	$1,076,743
Per Capita Revenue:	**$187**	$427	$282
Per Capita Expenditures:	**$181**	$403	$271
Operating Income (loss):	**$8,874**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**414.09%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,093,504**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$748**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Walshville Village

Unit Code: 068/090/32 **County:** MONTGOME

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $20,000

Equalized Assessed Valuation: $388,991

Population: 365

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$70,513	$266,951	$169,639
Per Capita Beginning Fund Balance:	$193	$666	$444
Revenue Collected During FY 08:	$19,571	$254,229	$117,702
Expenditures During FY 08:	$13,724	$232,039	$106,311
Per Capita Revenue:	$54	$581	$283
Per Capita Expenditures:	$38	$540	$267
Revenues over (under) Expenditures:	$5,847	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	556.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	$76,360	$280,303	$171,795
Per Capita Ending Fund Balance:	$209	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$76,360	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waltonville Village

Unit Code: 041/045/32 **County:** JEFFERSON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $53,600

Equalized Assessed Valuation: $1,814,951

Population: 431

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $49,566

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$202,182	$266,951	$169,639
Per Capita Beginning Fund Balance:	$469	$666	$444
Revenue Collected During FY 08:	$80,261	$254,229	$117,702
Expenditures During FY 08:	$40,674	$232,039	$106,311
Per Capita Revenue:	$186	$581	$283
Per Capita Expenditures:	$94	$540	$267
Revenues over (under) Expenditures:	$39,587	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	594.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$241,769	$280,303	$171,795
Per Capita Ending Fund Balance:	$561	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$252,386	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$535,000**	$385,902	$36,500
Per Capita Debt:	**$1,241**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,212,837**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,134**	$2,071	$745
Revenue Collected During FY 08:	**$309,895**	$206,165	$79,162
Expenditures During FY 08:	**$386,260**	$201,484	$88,676
Per Capita Revenue:	**$719**	$520	$198
Per Capita Expenditures:	**$896**	$519	$219
Operating Income (loss):	**-$76,365**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**553.12%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,136,472**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$4,957**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wamac City

Unit Code: 095/065/30 **County:** WASHINGTO

Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$861,384
Equalized Assessed Valuation:	$5,723,719
Population:	1,378
Employees:	
Full Time:	2
Part Time:	25
Salaries Paid:	$214,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,110,517	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$806	$548	$381
Revenue Collected During FY 08:	$489,769	$5,252,094	$2,318,995
Expenditures During FY 08:	$388,110	$5,218,323	$2,340,819
Per Capita Revenue:	$355	$721	$564
Per Capita Expenditures:	$282	$706	$556
Revenues over (under) Expenditures:	$101,659	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	294.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,142,923	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$829	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,142,923	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$1,015,642	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$737	$1,329	$992
Revenue Collected During FY 08:	$292,261	$2,601,339	$1,061,685
Expenditures During FY 08:	$253,108	$2,427,439	$1,076,743
Per Capita Revenue:	$212	$427	$282
Per Capita Expenditures:	$184	$403	$271
Operating Income (loss):	$39,153	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	444.10%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$1,124,048	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$816	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wapella Village

Unit Code: 020/030/32 **County:** DEWITT

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$726,100
Equalized Assessed Valuation:	$5,681,981
Population:	651
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	$93,615

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$290,737	$266,951	$169,639
Per Capita Beginning Fund Balance:	$447	$666	$444
Revenue Collected During FY 08:	$330,378	$254,229	$117,702
Expenditures During FY 08:	$237,876	$232,039	$106,311
Per Capita Revenue:	$507	$581	$283
Per Capita Expenditures:	$365	$540	$267
Revenues over (under) Expenditures:	$92,502	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	135.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	$321,435	$280,303	$171,795
Per Capita Ending Fund Balance:	$494	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$67,720	$37,131	$
Total Unrestricted Net Assets:	$193,715	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$60,000**	$385,902	$36,500
Per Capita Debt:	**$92**	$841	$106
General Obligation Debt over EAV:	**1.06%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$174,841**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$269**	$2,071	$745
Revenue Collected During FY 08:	**$78,893**	$206,165	$79,162
Expenditures During FY 08:	**$96,403**	$201,484	$88,676
Per Capita Revenue:	**$121**	$520	$198
Per Capita Expenditures:	**$148**	$519	$219
Operating Income (loss):	**-$17,510**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**227.31%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$219,135**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$337**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warren Village

Unit Code: 043/055/32 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,613,829
Equalized Assessed Valuation:	$14,656,885
Population:	1,500
Employees:	
Full Time:	9
Part Time:	10
Salaries Paid:	$347,642

Blended Component Units

Number Submitted = 1

Fire Department

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$852,354	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$568	$548	$381
Revenue Collected During FY 08:	$748,447	$5,252,094	$2,318,995
Expenditures During FY 08:	$711,211	$5,218,323	$2,340,819
Per Capita Revenue:	$499	$721	$564
Per Capita Expenditures:	$474	$706	$556
Revenues over (under) Expenditures:	$37,236	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	125.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	$889,590	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$593	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,481	$1,203,389	$223,442
Total Unrestricted Net Assets:	$875,088	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,956,061**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,304**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$669,788**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$447**	$1,329	$992
Revenue Collected During FY 08:	**$477,471**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$449,061**	$2,427,439	$1,076,743
Per Capita Revenue:	**$318**	$427	$282
Per Capita Expenditures:	**$299**	$403	$271
Operating Income (loss):	**$28,410**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**155.48%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$698,198**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$465**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warrensburg Village

Unit Code: 055/060/32 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,725,212

Equalized Assessed Valuation: $11,674,332

Population: 1,289

Employees:

Full Time: 7

Part Time: 20

Salaries Paid: $257,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$104,110	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$81	$548	$381
Revenue Collected During FY 08:	$409,195	$5,252,094	$2,318,995
Expenditures During FY 08:	$474,373	$5,218,323	$2,340,819
Per Capita Revenue:	$317	$721	$564
Per Capita Expenditures:	$368	$706	$556
Revenues over (under) Expenditures:	-$65,178	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-24.44%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$115,952	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$90	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$111,285	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$260,462**	$7,762,020	$1,837,009
Per Capita Debt:	**$202**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$932,334**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$723**	$1,329	$992
Revenue Collected During FY 08:	**$254,712**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$299,983**	$2,427,439	$1,076,743
Per Capita Revenue:	**$198**	$427	$282
Per Capita Expenditures:	**$233**	$403	$271
Operating Income (loss):	**-$45,271**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**300.78%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$902,275**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$700**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrenville City
Unit Code:	022/105/30
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,488,883
Equalized Assessed Valuation:	$360,682,338
Population:	13,363
Employees:	
Full Time:	71
Part Time:	42
Salaries Paid:	$4,725,130

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,843,100	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$587	$548	$381
Revenue Collected During FY 08:	$9,743,081	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,188,226	$5,218,323	$2,340,819
Per Capita Revenue:	$729	$721	$564
Per Capita Expenditures:	$613	$706	$556
Revenues over (under) Expenditures:	$1,554,855	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	113.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$9,318,870	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$697	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,805,957	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,993,439	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,829,188**	$7,762,020	$1,837,009
Per Capita Debt:	**$511**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,446,740**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,680**	$1,329	$992
Revenue Collected During FY 08:	**$3,176,048**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,370,839**	$2,427,439	$1,076,743
Per Capita Revenue:	**$238**	$427	$282
Per Capita Expenditures:	**$177**	$403	$271
Operating Income (loss):	**$805,209**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**980.75%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$23,251,949**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,740**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Warsaw City

Unit Code: 034/075/30 **County:** HANCOCK

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,944,421

Equalized Assessed Valuation: $12,419,510

Population: 1,800

Employees:

Full Time: 8

Part Time: 22

Salaries Paid: $369,001

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$350,963	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$195	$548	$381
Revenue Collected During FY 08:	$483,799	$5,252,094	$2,318,995
Expenditures During FY 08:	$525,793	$5,218,323	$2,340,819
Per Capita Revenue:	$269	$721	$564
Per Capita Expenditures:	$292	$706	$556
Revenues over (under) Expenditures:	-$41,994	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	58.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$308,969	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$172	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$317,585	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$44,044	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,178,052**	$7,762,020	$1,837,009
Per Capita Debt:	**$654**	$1,174	$528
General Obligation Debt over EAV:	**2.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,059,410**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$589**	$1,329	$992
Revenue Collected During FY 08:	**$476,905**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$523,946**	$2,427,439	$1,076,743
Per Capita Revenue:	**$265**	$427	$282
Per Capita Expenditures:	**$291**	$403	$271
Operating Income (loss):	**-$47,041**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**191.49%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,003,314**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$557**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32 **County:** WOODFORD

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$877,700
Equalized Assessed Valuation:	$11,785,326
Population:	1,111
Employees:	
Full Time:	3
Part Time:	16
Salaries Paid:	$149,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$574,683	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$517	$548	$381
Revenue Collected During FY 08:	$557,725	$5,252,094	$2,318,995
Expenditures During FY 08:	$421,002	$5,218,323	$2,340,819
Per Capita Revenue:	$502	$721	$564
Per Capita Expenditures:	$379	$706	$556
Revenues over (under) Expenditures:	$136,723	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	168.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	$711,406	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$640	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$185,092	$1,203,389	$223,442
Total Unrestricted Net Assets:	$528,555	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,957,241**	$7,762,020	$1,837,009
Per Capita Debt:	**$2,662**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,183,662**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,965**	$1,329	$992
Revenue Collected During FY 08:	**$361,331**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$413,589**	$2,427,439	$1,076,743
Per Capita Revenue:	**$325**	$427	$282
Per Capita Expenditures:	**$372**	$403	$271
Operating Income (loss):	**-$52,258**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**515.34%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,131,404**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,918**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Washington City

Unit Code: 090/085/30 **County:** TAZEWELL

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $18,072,542

Equalized Assessed Valuation: $250,528,233

Population: 13,764

Employees:

Full Time: 55

Part Time: 20

Salaries Paid: $2,997,871

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,300,701	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$603	$548	$381
Revenue Collected During FY 08:	$8,658,647	$5,252,094	$2,318,995
Expenditures During FY 08:	$6,751,159	$5,218,323	$2,340,819
Per Capita Revenue:	$629	$721	$564
Per Capita Expenditures:	$490	$706	$556
Revenues over (under) Expenditures:	$1,907,488	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	131.04%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,846,885	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$643	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,161,433	$1,203,389	$223,442
Total Unrestricted Net Assets:	$10,671,719	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,159,344**	$7,762,020	$1,837,009
Per Capita Debt:	**$738**	$1,174	$528
General Obligation Debt over EAV:	**2.31%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$22,728,000**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,651**	$1,329	$992
Revenue Collected During FY 08:	**$5,952,585**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,570,668**	$2,427,439	$1,076,743
Per Capita Revenue:	**$432**	$427	$282
Per Capita Expenditures:	**$187**	$403	$271
Operating Income (loss):	**$3,381,917**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**1023.66%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$26,314,884**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,912**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wataga Village

Unit Code: 048/065/32 **County:** KNOX

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$655,300
Equalized Assessed Valuation:	$6,558,815
Population:	895
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$80,562

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$417,111**	$266,951	$169,639
Per Capita Beginning Fund Balance:	**$466**	$666	$444
Revenue Collected During FY 08:	**$296,925**	$254,229	$117,702
Expenditures During FY 08:	**$252,978**	$232,039	$106,311
Per Capita Revenue:	**$332**	$581	$283
Per Capita Expenditures:	**$283**	$540	$267
Revenues over (under) Expenditures:	**$43,947**	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	**182.25%**	286.45%	165.93%
Ending Fund Balance for FY 08:	**$461,058**	$280,303	$171,795
Per Capita Ending Fund Balance:	**$515**	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$2,724	$
Total Unreserved Funds:	**$**	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$37,131	$
Total Unrestricted Net Assets:	**$461,058**	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$122,139**	$385,902	$36,500
Per Capita Debt:	**$136**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$751,687**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$840**	$2,071	$745
Revenue Collected During FY 08:	**$129,646**	$206,165	$79,162
Expenditures During FY 08:	**$125,115**	$201,484	$88,676
Per Capita Revenue:	**$145**	$520	$198
Per Capita Expenditures:	**$140**	$519	$219
Operating Income (loss):	**$4,531**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**604.42%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$756,218**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$845**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Waterloo City

Unit Code: 067/035/30 **County:** MONROE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,692,046
Equalized Assessed Valuation:	$209,037,000
Population:	10,134
Employees:	
Full Time:	55
Part Time:	30
Salaries Paid:	$3,191,939

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,430,580	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$635	$548	$381
Revenue Collected During FY 08:	$6,026,445	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,750,864	$5,218,323	$2,340,819
Per Capita Revenue:	$595	$721	$564
Per Capita Expenditures:	$567	$706	$556
Revenues over (under) Expenditures:	$275,581	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	116.61%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,706,161	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$662	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,037,990	$1,203,389	$223,442
Total Unrestricted Net Assets:	$8,745,835	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,965,676**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,871**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$32,378,113**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,195**	$1,329	$992
Revenue Collected During FY 08:	**$16,936,814**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$14,751,255**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,671**	$427	$282
Per Capita Expenditures:	**$1,456**	$403	$271
Operating Income (loss):	**$2,185,559**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**237.86%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$35,086,876**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,462**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Waterman Village

Unit Code: 019/070/32 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,865,885
Equalized Assessed Valuation:	$32,306,188
Population:	1,224
Employees:	
Full Time:	4
Part Time:	12
Salaries Paid:	$274,255

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$786,873	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$643	$548	$381
Revenue Collected During FY 08:	$594,522	$5,252,094	$2,318,995
Expenditures During FY 08:	$610,000	$5,218,323	$2,340,819
Per Capita Revenue:	$486	$721	$564
Per Capita Expenditures:	$498	$706	$556
Revenues over (under) Expenditures:	-$15,478	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	141.46%	87.61%	68.63%
Ending Fund Balance for FY 08:	$862,906	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$705	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$157,941	$1,203,389	$223,442
Total Unrestricted Net Assets:	$656,794	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$582,771**	$7,762,020	$1,837,009
Per Capita Debt:	**$476**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,431,060**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,169**	$1,329	$992
Revenue Collected During FY 08:	**$488,303**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$412,795**	$2,427,439	$1,076,743
Per Capita Revenue:	**$399**	$427	$282
Per Capita Expenditures:	**$337**	$403	$271
Operating Income (loss):	**$75,508**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**364.97%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,506,568**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,231**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Watseka City

Unit Code: 038/105/30 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$29,191,000
Equalized Assessed Valuation:	$57,246,550
Population:	5,543
Employees:	
Full Time:	25
Part Time:	89
Salaries Paid:	$1,183,787

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,720,718	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$852	$548	$381
Revenue Collected During FY 08:	$6,480,789	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,303,338	$5,218,323	$2,340,819
Per Capita Revenue:	$1,169	$721	$564
Per Capita Expenditures:	$957	$706	$556
Revenues over (under) Expenditures:	$1,177,451	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	99.42%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,272,823	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$951	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,067,003	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,399,125**	$7,762,020	$1,837,009
Per Capita Debt:	**$974**	$1,174	$528
General Obligation Debt over EAV:	**9.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$95,513**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$17**	$1,329	$992
Revenue Collected During FY 08:	**$1,451,483**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,279,687**	$2,427,439	$1,076,743
Per Capita Revenue:	**$262**	$427	$282
Per Capita Expenditures:	**$231**	$403	$271
Operating Income (loss):	**$171,796**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**31.23%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$399,690**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$72**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Watson Village

Unit Code: 025/055/32 **County:** EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $793,000

Equalized Assessed Valuation: $4,854,841

Population: 729

Employees:

Full Time:

Part Time: 17

Salaries Paid: $18,868

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$645,982	$266,951	$169,639
Per Capita Beginning Fund Balance:	$886	$666	$444
Revenue Collected During FY 08:	$161,703	$254,229	$117,702
Expenditures During FY 08:	$105,310	$232,039	$106,311
Per Capita Revenue:	$222	$581	$283
Per Capita Expenditures:	$144	$540	$267
Revenues over (under) Expenditures:	$56,393	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	663.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$698,594	$280,303	$171,795
Per Capita Ending Fund Balance:	$958	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$64,288	$37,131	$
Total Unrestricted Net Assets:	$675,306	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$236,629**	$385,902	$36,500
Per Capita Debt:	**$325**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,151,733**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,580**	$2,071	$745
Revenue Collected During FY 08:	**$710,220**	$206,165	$79,162
Expenditures During FY 08:	**$170,625**	$201,484	$88,676
Per Capita Revenue:	**$974**	$520	$198
Per Capita Expenditures:	**$234**	$519	$219
Operating Income (loss):	**$539,595**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**993.47%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,695,109**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,325**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wauconda Village

Unit Code: 049/200/32 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,010,000
Equalized Assessed Valuation:	$438,679,705
Population:	12,614
Employees:	
Full Time:	86
Part Time:	7
Salaries Paid:	$5,512,735

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,134,479	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$566	$548	$381
Revenue Collected During FY 08:	$10,311,155	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,648,462	$5,218,323	$2,340,819
Per Capita Revenue:	$817	$721	$564
Per Capita Expenditures:	$923	$706	$556
Revenues over (under) Expenditures:	-$1,337,307	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	52.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	$6,132,775	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$486	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,997,731	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,334,347	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,015,920**	$7,762,020	$1,837,009
Per Capita Debt:	**$953**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$34,081,050**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,702**	$1,329	$992
Revenue Collected During FY 08:	**$4,211,844**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,949,912**	$2,427,439	$1,076,743
Per Capita Revenue:	**$334**	$427	$282
Per Capita Expenditures:	**$392**	$403	$271
Operating Income (loss):	**-$738,068**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**905.99%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$44,845,721**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,555**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Waukegan City

Unit Code: 049/205/30 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$119,314,028
Equalized Assessed Valuation:	$1,627,451,047
Population:	90,788
Employees:	
Full Time:	548
Part Time:	30
Salaries Paid:	$34,599,297

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$16,551,180	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$182	$420	$380
Revenue Collected During FY 08:	$70,230,953	$47,279,441	$36,812,097
Expenditures During FY 08:	$73,242,625	$46,868,184	$35,335,224
Per Capita Revenue:	$774	$910	$884
Per Capita Expenditures:	$807	$894	$899
Revenues over (under) Expenditures:	-$3,011,672	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	21.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	$15,784,200	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$174	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,198,818	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$42,207,102	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$94,565,307**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,042**	$1,334	$1,078
General Obligation Debt over EAV:	**5.57%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$45,130,007**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$497**	$1,214	$976
Revenue Collected During FY 08:	**$12,000,785**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$11,173,386**	$16,245,069	$9,219,236
Per Capita Revenue:	**$132**	$312	$227
Per Capita Expenditures:	**$123**	$294	$237
Operating Income (loss):	**$827,399**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**395.32%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$44,171,181**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$487**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Waverly City

Unit Code: 069/050/30 **County:** MORGAN

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$2,857,300
Equalized Assessed Valuation:	$10,054,279
Population:	1,370
Employees:	
Full Time:	7
Part Time:	11
Salaries Paid:	$328,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$121,405	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$89	$548	$381
Revenue Collected During FY 08:	$397,025	$5,252,094	$2,318,995
Expenditures During FY 08:	$435,126	$5,218,323	$2,340,819
Per Capita Revenue:	$290	$721	$564
Per Capita Expenditures:	$318	$706	$556
Revenues over (under) Expenditures:	-$38,101	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	21.44%	87.61%	68.63%
Ending Fund Balance for FY 08:	$93,304	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$68	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$59,154	$1,203,389	$223,442
Total Unrestricted Net Assets:	$34,150	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$560,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$409**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,251,698**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,644**	$1,329	$992
Revenue Collected During FY 08:	**$1,042,506**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,103,458**	$2,427,439	$1,076,743
Per Capita Revenue:	**$761**	$427	$282
Per Capita Expenditures:	**$805**	$403	$271
Operating Income (loss):	**-$60,952**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**198.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,190,746**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,599**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne Village

Unit Code: 022/110/32 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,009,239

Equalized Assessed Valuation: $189,412,873

Population: 2,300

Employees:

Full Time: 5

Part Time: 21

Salaries Paid: $592,741

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,233,383	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$971	$548	$381
Revenue Collected During FY 08:	$1,527,382	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,536,484	$5,218,323	$2,340,819
Per Capita Revenue:	$664	$721	$564
Per Capita Expenditures:	$668	$706	$556
Revenues over (under) Expenditures:	-$9,102	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	144.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,224,281	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$967	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$377,545	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,846,736	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,150,000	$7,762,020	$1,837,009
Per Capita Debt:	$500	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32 **County:** WAYNE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,351,635

Equalized Assessed Valuation: $7,369,674

Population: 1,089

Employees:

Full Time: 7

Part Time: 27

Salaries Paid: $331,081

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$548,958	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$504	$548	$381
Revenue Collected During FY 08:	$453,013	$5,252,094	$2,318,995
Expenditures During FY 08:	$384,051	$5,218,323	$2,340,819
Per Capita Revenue:	$416	$721	$564
Per Capita Expenditures:	$353	$706	$556
Revenues over (under) Expenditures:	$68,962	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	160.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	$617,920	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$567	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$617,920	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$692,917**	$7,762,020	$1,837,009
Per Capita Debt:	**$636**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,945,614**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,787**	$1,329	$992
Revenue Collected During FY 08:	**$1,175,564**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,173,945**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,079**	$427	$282
Per Capita Expenditures:	**$1,078**	$403	$271
Operating Income (loss):	**$1,619**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**165.87%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$1,947,233**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,788**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Waynesville Village

Unit Code: 020/035/32 **County:** DEWITT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $996,408

Equalized Assessed Valuation: $2,497,946

Population: 452

Employees:

Full Time:

Part Time: 15

Salaries Paid: $48,662

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$191,596	$266,951	$169,639
Per Capita Beginning Fund Balance:	$424	$666	$444
Revenue Collected During FY 08:	$95,388	$254,229	$117,702
Expenditures During FY 08:	$70,533	$232,039	$106,311
Per Capita Revenue:	$211	$581	$283
Per Capita Expenditures:	$156	$540	$267
Revenues over (under) Expenditures:	$24,855	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	306.88%	286.45%	165.93%
Ending Fund Balance for FY 08:	$216,451	$280,303	$171,795
Per Capita Ending Fund Balance:	$479	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,949	$37,131	$
Total Unrestricted Net Assets:	$145,502	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$500,000**	$385,902	$36,500
Per Capita Debt:	**$1,106**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$335,145**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$741**	$2,071	$745
Revenue Collected During FY 08:	**$101,248**	$206,165	$79,162
Expenditures During FY 08:	**$109,914**	$201,484	$88,676
Per Capita Revenue:	**$224**	$520	$198
Per Capita Expenditures:	**$243**	$519	$219
Operating Income (loss):	**-$8,666**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**297.03%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$326,479**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$722**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Weldon Village

Unit Code: 020/040/32 **County:** DEWITT

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $568,353

Equalized Assessed Valuation: $3,267,662

Population: 435

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: $41,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$133,748	$266,951	$169,639
Per Capita Beginning Fund Balance:	$307	$666	$444
Revenue Collected During FY 08:	$110,008	$254,229	$117,702
Expenditures During FY 08:	$117,285	$232,039	$106,311
Per Capita Revenue:	$253	$581	$283
Per Capita Expenditures:	$270	$540	$267
Revenues over (under) Expenditures:	-$7,277	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	107.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$126,471	$280,303	$171,795
Per Capita Ending Fund Balance:	$291	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$66,485	$37,131	$
Total Unrestricted Net Assets:	$59,986	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$56,329**	$385,902	$36,500
Per Capita Debt:	**$129**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$254,622**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$585**	$2,071	$745
Revenue Collected During FY 08:	**$246,285**	$206,165	$79,162
Expenditures During FY 08:	**$74,848**	$201,484	$88,676
Per Capita Revenue:	**$566**	$520	$198
Per Capita Expenditures:	**$172**	$519	$219
Operating Income (loss):	**$171,437**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**569.23%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$426,059**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$979**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32 **County:** IROQUOIS

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $273,000

Equalized Assessed Valuation: $1,269,333

Population: 264

Employees:

Full Time:

Part Time: 5

Salaries Paid: $15,086

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$121,899	$266,951	$169,639
Per Capita Beginning Fund Balance:	$462	$666	$444
Revenue Collected During FY 08:	$80,572	$254,229	$117,702
Expenditures During FY 08:	$94,085	$232,039	$106,311
Per Capita Revenue:	$305	$581	$283
Per Capita Expenditures:	$356	$540	$267
Revenues over (under) Expenditures:	-$13,513	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	115.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	$108,386	$280,303	$171,795
Per Capita Ending Fund Balance:	$411	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$108,386	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$52,534	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$199	$2,071	$745
Revenue Collected During FY 08:	$24,970	$206,165	$79,162
Expenditures During FY 08:	$31,123	$201,484	$88,676
Per Capita Revenue:	$95	$520	$198
Per Capita Expenditures:	$118	$519	$219
Operating Income (loss):	-$6,153	$4,680	$
Ratio of Retained Earnings to Expenditures:	149.02%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$46,381	$751,204	$341,980
Per Capita Ending Retained Earnings:	$176	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wenona City

Unit Code: 059/040/30 **County:** MARSHALL

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,775,700
Equalized Assessed Valuation:	$3,947,572
Population:	1,300
Employees:	
Full Time:	5
Part Time:	36
Salaries Paid:	$316,382

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$235,257	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$181	$548	$381
Revenue Collected During FY 08:	$1,202,370	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,066,044	$5,218,323	$2,340,819
Per Capita Revenue:	$925	$721	$564
Per Capita Expenditures:	$820	$706	$556
Revenues over (under) Expenditures:	$136,326	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	34.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	$371,583	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$286	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$35,214	$1,203,389	$223,442
Total Unrestricted Net Assets:	$336,369	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$2,179,839	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,677	$1,329	$992
Revenue Collected During FY 08:	$321,651	$2,601,339	$1,061,685
Expenditures During FY 08:	$330,244	$2,427,439	$1,076,743
Per Capita Revenue:	$247	$427	$282
Per Capita Expenditures:	$254	$403	$271
Operating Income (loss):	-$8,593	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	657.47%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$2,171,246	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,670	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wenonah Village

Unit Code: 068/095/32 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,300
Equalized Assessed Valuation:	$419,108
Population:	34
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$2,690

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,634	$266,951	$169,639
Per Capita Beginning Fund Balance:	$666	$666	$444
Revenue Collected During FY 08:	$7,589	$254,229	$117,702
Expenditures During FY 08:	$7,397	$232,039	$106,311
Per Capita Revenue:	$223	$581	$283
Per Capita Expenditures:	$218	$540	$267
Revenues over (under) Expenditures:	$192	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	308.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	$22,826	$280,303	$171,795
Per Capita Ending Fund Balance:	$671	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$22,826	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West Brooklyn Village

Unit Code: 052/065/32 **County:** LEE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $209,050

Equalized Assessed Valuation: $1,486,112

Population: 200

Employees:

Full Time:

Part Time: 11

Salaries Paid: $8,413

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$231,641	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,158	$666	$444
Revenue Collected During FY 08:	$43,286	$254,229	$117,702
Expenditures During FY 08:	$75,452	$232,039	$106,311
Per Capita Revenue:	$216	$581	$283
Per Capita Expenditures:	$377	$540	$267
Revenues over (under) Expenditures:	-$32,166	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	264.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	$199,475	$280,303	$171,795
Per Capita Ending Fund Balance:	$997	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$13,523	$37,131	$
Total Unrestricted Net Assets:	$185,952	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$37,000**	$385,902	$36,500
Per Capita Debt:	**$185**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,145**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$21**	$2,071	$745
Revenue Collected During FY 08:	**$35,878**	$206,165	$79,162
Expenditures During FY 08:	**$35,661**	$201,484	$88,676
Per Capita Revenue:	**$179**	$520	$198
Per Capita Expenditures:	**$178**	$519	$219
Operating Income (loss):	**$217**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**12.23%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$4,362**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$22**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: West Chicago City

Unit Code: 022/115/30 **County:** DUPAGE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$66,965,224
Equalized Assessed Valuation:	$784,548,556
Population:	26,841
Employees:	
Full Time:	10
Part Time:	10
Salaries Paid:	$16,495,794

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,829,801	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$664	$420	$380
Revenue Collected During FY 08:	$31,103,508	$47,279,441	$36,812,097
Expenditures During FY 08:	$28,629,364	$46,868,184	$35,335,224
Per Capita Revenue:	$1,159	$910	$884
Per Capita Expenditures:	$1,067	$894	$899
Revenues over (under) Expenditures:	$2,474,144	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	70.92%	48.74%	43.68%
Ending Fund Balance for FY 08:	$20,303,945	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$756	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,593,045	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$37,836,840	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,433,136**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,134**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$61,441,696**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$2,289**	$1,214	$976
Revenue Collected During FY 08:	**$20,399,956**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$20,229,797**	$16,245,069	$9,219,236
Per Capita Revenue:	**$760**	$312	$227
Per Capita Expenditures:	**$754**	$294	$237
Operating Income (loss):	**$170,159**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**304.56%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$61,611,855**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$2,295**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Dundee Village

Unit Code: 045/105/32 **County:** KANE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,899,695
Equalized Assessed Valuation:	$284,395,121
Population:	7,288
Employees:	
Full Time:	61
Part Time:	51
Salaries Paid:	$4,939,173

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,034,434	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$416	$548	$381
Revenue Collected During FY 08:	$7,302,789	$5,252,094	$2,318,995
Expenditures During FY 08:	$8,798,548	$5,218,323	$2,340,819
Per Capita Revenue:	$1,002	$721	$564
Per Capita Expenditures:	$1,207	$706	$556
Revenues over (under) Expenditures:	-$1,495,759	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	22.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,958,675	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$269	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$7,302,446	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,432,842**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,432**	$1,174	$528
General Obligation Debt over EAV:	**3.42%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$23,246,207**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,190**	$1,329	$992
Revenue Collected During FY 08:	**$1,825,096**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,542,865**	$2,427,439	$1,076,743
Per Capita Revenue:	**$250**	$427	$282
Per Capita Expenditures:	**$349**	$403	$271
Operating Income (loss):	**-$717,769**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**980.81%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$24,940,685**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,422**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Frankfort City

Unit Code: 028/070/30 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,500,000
Equalized Assessed Valuation:	$44,168,078
Population:	8,196
Employees:	
Full Time:	59
Part Time:	50
Salaries Paid:	$2,710,900

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,416,778	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$417	$548	$381
Revenue Collected During FY 08:	$6,590,705	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,823,698	$5,218,323	$2,340,819
Per Capita Revenue:	$804	$721	$564
Per Capita Expenditures:	$711	$706	$556
Revenues over (under) Expenditures:	$767,007	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	70.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,123,785	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$503	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$178,170	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,945,361	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,785,329**	$7,762,020	$1,837,009
Per Capita Debt:	**$340**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,019,757**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$978**	$1,329	$992
Revenue Collected During FY 08:	**$2,053,979**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,782,076**	$2,427,439	$1,076,743
Per Capita Revenue:	**$251**	$427	$282
Per Capita Expenditures:	**$217**	$403	$271
Operating Income (loss):	**$271,903**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**465.28%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,291,660**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,012**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Peoria City

Unit Code: 072/080/30 **County:** PEORIA

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,877,140
Equalized Assessed Valuation:	$43,997,448
Population:	4,762
Employees:	
Full Time:	6
Part Time:	13
Salaries Paid:	$268,320

Blended Component Units

Number Submitted = 1

Sidewalk Special Service District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,189,509	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$670	$548	$381
Revenue Collected During FY 08:	$1,541,935	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,222,619	$5,218,323	$2,340,819
Per Capita Revenue:	$324	$721	$564
Per Capita Expenditures:	$257	$706	$556
Revenues over (under) Expenditures:	$319,316	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	286.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,508,825	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$737	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$616,963	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,052,701	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$	$1,329	$992
Revenue Collected During FY 08:	$	$2,601,339	$1,061,685
Expenditures During FY 08:	$	$2,427,439	$1,076,743
Per Capita Revenue:	$	$427	$282
Per Capita Expenditures:	$	$403	$271
Operating Income (loss):	$	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: West Point Village

Unit Code: 034/080/32 **County:** HANCOCK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $96,187

Equalized Assessed Valuation: $438,923

Population: 182

Employees:

Full Time:

Part Time: 2

Salaries Paid: $7,846

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$153,937	$266,951	$169,639
Per Capita Beginning Fund Balance:	$846	$666	$444
Revenue Collected During FY 08:	$36,063	$254,229	$117,702
Expenditures During FY 08:	$29,304	$232,039	$106,311
Per Capita Revenue:	$198	$581	$283
Per Capita Expenditures:	$161	$540	$267
Revenues over (under) Expenditures:	$6,759	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	548.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	$160,696	$280,303	$171,795
Per Capita Ending Fund Balance:	$883	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$160,946	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$71,586**	$385,902	$36,500
Per Capita Debt:	**$393**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,078,688**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$5,927**	$2,071	$745
Revenue Collected During FY 08:	**$89,313**	$206,165	$79,162
Expenditures During FY 08:	**$89,244**	$201,484	$88,676
Per Capita Revenue:	**$491**	$520	$198
Per Capita Expenditures:	**$490**	$519	$219
Operating Income (loss):	**$69**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**1208.77%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,078,757**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$5,927**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32 **County:** EDWARDS

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$726,500
Equalized Assessed Valuation:	$3,719,702
Population:	1,001
Employees:	
Full Time:	4
Part Time:	20
Salaries Paid:	$155,806

Blended Component Units

Number Submitted = 2

Library
Sanitary District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$701,639	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$701	$548	$381
Revenue Collected During FY 08:	$451,612	$5,252,094	$2,318,995
Expenditures During FY 08:	$387,079	$5,218,323	$2,340,819
Per Capita Revenue:	$451	$721	$564
Per Capita Expenditures:	$387	$706	$556
Revenues over (under) Expenditures:	$64,533	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	198.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	$768,747	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$768	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$474,305	$1,203,389	$223,442
Total Unrestricted Net Assets:	$357,771	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$205,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$205**	$1,174	$528
General Obligation Debt over EAV:	**1.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$679,384**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$679**	$1,329	$992
Revenue Collected During FY 08:	**$312,847**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$291,026**	$2,427,439	$1,076,743
Per Capita Revenue:	**$313**	$427	$282
Per Capita Expenditures:	**$291**	$403	$271
Operating Income (loss):	**$21,821**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**240.94%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$701,205**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$701**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $21,839,118

Equalized Assessed Valuation: $556,727,387

Population: 16,717

Employees:

Full Time: 105

Part Time: 19

Salaries Paid: $7,299,181

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,600,777	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$335	$548	$381
Revenue Collected During FY 08:	$15,930,111	$5,252,094	$2,318,995
Expenditures During FY 08:	$14,420,273	$5,218,323	$2,340,819
Per Capita Revenue:	$953	$721	$564
Per Capita Expenditures:	$863	$706	$556
Revenues over (under) Expenditures:	$1,509,838	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$7,120,291	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$426	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,080,659	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,290,928	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,576,331**	$7,762,020	$1,837,009
Per Capita Debt:	**$94**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,231,431**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$552**	$1,329	$992
Revenue Collected During FY 08:	**$2,963,766**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,207,375**	$2,427,439	$1,076,743
Per Capita Revenue:	**$177**	$427	$282
Per Capita Expenditures:	**$192**	$403	$271
Operating Income (loss):	**-$243,609**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**280.12%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,984,353**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$537**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Western Springs Village

Unit Code: 016/585/32 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $26,579,491

Equalized Assessed Valuation: $624,503,226

Population: 12,493

Employees:

Full Time: 72

Part Time: 124

Salaries Paid: $4,086,958

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,218,980	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$338	$548	$381
Revenue Collected During FY 08:	$10,402,865	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,049,558	$5,218,323	$2,340,819
Per Capita Revenue:	$833	$721	$564
Per Capita Expenditures:	$884	$706	$556
Revenues over (under) Expenditures:	-$646,693	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	26.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,968,696	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$238	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,435,541	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,257,899	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,149,922**	$7,762,020	$1,837,009
Per Capita Debt:	**$892**	$1,174	$528
General Obligation Debt over EAV:	**0.45%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,364,970**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$509**	$1,329	$992
Revenue Collected During FY 08:	**$3,500,191**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,529,010**	$2,427,439	$1,076,743
Per Capita Revenue:	**$280**	$427	$282
Per Capita Expenditures:	**$282**	$403	$271
Operating Income (loss):	**-$28,819**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**182.41%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$6,437,107**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$515**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Westfield Village

Unit Code: 012/025/32 **County:** CLARK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,601,000

Equalized Assessed Valuation: $2,780,665

Population: 678

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $98,819

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$123,893	$266,951	$169,639
Per Capita Beginning Fund Balance:	$183	$666	$444
Revenue Collected During FY 08:	$304,638	$254,229	$117,702
Expenditures During FY 08:	$284,108	$232,039	$106,311
Per Capita Revenue:	$449	$581	$283
Per Capita Expenditures:	$419	$540	$267
Revenues over (under) Expenditures:	$20,530	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	50.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	$144,423	$280,303	$171,795
Per Capita Ending Fund Balance:	$213	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$66,335	$37,131	$
Total Unrestricted Net Assets:	$87,846	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$375,941**	$385,902	$36,500
Per Capita Debt:	**$554**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$482,183**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$711**	$2,071	$745
Revenue Collected During FY 08:	**$117,747**	$206,165	$79,162
Expenditures During FY 08:	**$115,583**	$201,484	$88,676
Per Capita Revenue:	**$174**	$520	$198
Per Capita Expenditures:	**$170**	$519	$219
Operating Income (loss):	**$2,164**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**419.05%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$484,347**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$714**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Westmont Village

Unit Code: 022/120/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$37,537,100
Equalized Assessed Valuation:	$905,830,980
Population:	26,211
Employees:	
Full Time:	130
Part Time:	104
Salaries Paid:	$12,644,234

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,408,734	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$206	$420	$380
Revenue Collected During FY 08:	$21,619,981	$47,279,441	$36,812,097
Expenditures During FY 08:	$23,568,272	$46,868,184	$35,335,224
Per Capita Revenue:	$825	$910	$884
Per Capita Expenditures:	$899	$894	$899
Revenues over (under) Expenditures:	-$1,948,291	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	14.68%	48.74%	43.68%
Ending Fund Balance for FY 08:	$3,460,443	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$132	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,792,466	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$2,801,426	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,314,815**	$74,451,458	$47,444,580
Per Capita Debt:	**$88**	$1,334	$1,078
General Obligation Debt over EAV:	**0.00%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$14,022,604**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$535**	$1,214	$976
Revenue Collected During FY 08:	**$5,290,950**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$3,706,839**	$16,245,069	$9,219,236
Per Capita Revenue:	**$202**	$312	$227
Per Capita Expenditures:	**$141**	$294	$237
Operating Income (loss):	**$1,584,111**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**408.08%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$15,126,720**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$577**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Westville Village

Unit Code: 092/105/32 **County:** VERMILION

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$642,140
Equalized Assessed Valuation:	$20,990,859
Population:	3,175
Employees:	
Full Time:	12
Part Time:	12
Salaries Paid:	$463,314

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$520,260	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$164	$548	$381
Revenue Collected During FY 08:	$766,931	$5,252,094	$2,318,995
Expenditures During FY 08:	$733,433	$5,218,323	$2,340,819
Per Capita Revenue:	$242	$721	$564
Per Capita Expenditures:	$231	$706	$556
Revenues over (under) Expenditures:	$33,498	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	75.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$556,458	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$175	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,137	$1,203,389	$223,442
Total Unrestricted Net Assets:	$496,321	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$4,049,301	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$1,275	$1,329	$992
Revenue Collected During FY 08:	$2,285,740	$2,601,339	$1,061,685
Expenditures During FY 08:	$2,372,622	$2,427,439	$1,076,743
Per Capita Revenue:	$720	$427	$282
Per Capita Expenditures:	$747	$403	$271
Operating Income (loss):	-$86,882	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	166.89%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$3,959,719	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$1,247	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheaton City

Unit Code: 022/125/30 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$76,040,861
Equalized Assessed Valuation:	$2,131,078,825
Population:	55,416
Employees:	
Full Time:	274
Part Time:	100
Salaries Paid:	$19,984,976

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,160,593	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$256	$420	$380
Revenue Collected During FY 08:	$37,407,400	$47,279,441	$36,812,097
Expenditures During FY 08:	$39,443,468	$46,868,184	$35,335,224
Per Capita Revenue:	$675	$910	$884
Per Capita Expenditures:	$712	$894	$899
Revenues over (under) Expenditures:	-$2,036,068	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	27.46%	48.74%	43.68%
Ending Fund Balance for FY 08:	$10,830,066	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$195	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,518,388	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$33,989	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$53,585,000**	$74,451,458	$47,444,580
Per Capita Debt:	**$967**	$1,334	$1,078
General Obligation Debt over EAV:	**2.51%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$48,767,227**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$880**	$1,214	$976
Revenue Collected During FY 08:	**$10,752,310**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$10,065,520**	$16,245,069	$9,219,236
Per Capita Revenue:	**$194**	$312	$227
Per Capita Expenditures:	**$182**	$294	$237
Operating Income (loss):	**$686,790**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**497.87%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$50,112,993**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$904**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wheeler Village

Unit Code: 040/030/32 **County:** JASPER

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$36,000
Equalized Assessed Valuation:	$409,862
Population:	118
Employees:	
Full Time:	
Part Time:	8
Salaries Paid:	$5,993

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$185,731	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,574	$666	$444
Revenue Collected During FY 08:	$22,578	$254,229	$117,702
Expenditures During FY 08:	$35,711	$232,039	$106,311
Per Capita Revenue:	$191	$581	$283
Per Capita Expenditures:	$303	$540	$267
Revenues over (under) Expenditures:	-$13,133	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	483.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	$172,598	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,463	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$172,598	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheeling Village

Unit Code: 016/595/32 **County:** COOK

Fiscal Year End: 12/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $98,221,226

Equalized Assessed Valuation: $1,335,459,160

Population: 38,555

Employees:

Full Time: 261

Part Time: 34

Salaries Paid: $20,300,826

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$21,519,760	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$558	$420	$380
Revenue Collected During FY 08:	$31,074,763	$47,279,441	$36,812,097
Expenditures During FY 08:	$31,591,714	$46,868,184	$35,335,224
Per Capita Revenue:	$806	$910	$884
Per Capita Expenditures:	$819	$894	$899
Revenues over (under) Expenditures:	-$516,951	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	62.99%	48.74%	43.68%
Ending Fund Balance for FY 08:	$19,899,351	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$516	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$37,126,903	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	-$25,182,170	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$66,519,078**	$74,451,458	$47,444,580
Per Capita Debt:	**$1,725**	$1,334	$1,078
General Obligation Debt over EAV:	**3.56%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$51,525,662**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,336**	$1,214	$976
Revenue Collected During FY 08:	**$8,101,569**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$7,373,555**	$16,245,069	$9,219,236
Per Capita Revenue:	**$210**	$312	$227
Per Capita Expenditures:	**$191**	$294	$237
Operating Income (loss):	**$728,014**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**708.89%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$52,270,652**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,356**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: White Ash Village

Unit Code: 100/085/32 **County:** WILLIAMSON

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $37,750

Equalized Assessed Valuation: $1,689,999

Population: 274

Employees:

Full Time:

Part Time: 1

Salaries Paid: $6,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$157,026	$266,951	$169,639
Per Capita Beginning Fund Balance:	$573	$666	$444
Revenue Collected During FY 08:	$62,067	$254,229	$117,702
Expenditures During FY 08:	$47,615	$232,039	$106,311
Per Capita Revenue:	$227	$581	$283
Per Capita Expenditures:	$174	$540	$267
Revenues over (under) Expenditures:	$14,452	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	328.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	$156,478	$280,303	$171,795
Per Capita Ending Fund Balance:	$571	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$60,163	$37,131	$
Total Unrestricted Net Assets:	$96,315	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$196,000**	$385,902	$36,500
Per Capita Debt:	**$715**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$730,157**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$2,665**	$2,071	$745
Revenue Collected During FY 08:	**$33,725**	$206,165	$79,162
Expenditures During FY 08:	**$71,135**	$201,484	$88,676
Per Capita Revenue:	**$123**	$520	$198
Per Capita Expenditures:	**$260**	$519	$219
Operating Income (loss):	**-$37,410**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**994.93%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$707,747**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$2,583**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: White City Village

Unit Code: 056/125/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $217,010

Equalized Assessed Valuation: $1,536,297

Population: 221

Employees:

Full Time:

Part Time: 4

Salaries Paid: $27,127

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$120,345	$266,951	$169,639
Per Capita Beginning Fund Balance:	$545	$666	$444
Revenue Collected During FY 08:	$60,805	$254,229	$117,702
Expenditures During FY 08:	$52,973	$232,039	$106,311
Per Capita Revenue:	$275	$581	$283
Per Capita Expenditures:	$240	$540	$267
Revenues over (under) Expenditures:	$7,832	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	219.31%	286.45%	165.93%
Ending Fund Balance for FY 08:	$116,177	$280,303	$171,795
Per Capita Ending Fund Balance:	$526	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$116,177	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$238,000**	$385,902	$36,500
Per Capita Debt:	**$1,077**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$824,764**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$3,732**	$2,071	$745
Revenue Collected During FY 08:	**$89,916**	$206,165	$79,162
Expenditures During FY 08:	**$138,945**	$201,484	$88,676
Per Capita Revenue:	**$407**	$520	$198
Per Capita Expenditures:	**$629**	$519	$219
Operating Income (loss):	**-$49,029**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**566.94%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$787,735**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,564**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: White Hall City

Unit Code: 031/045/30 **County:** GREENE

Fiscal Year End:	4/30/2008
Accounting Method:	Combination
Appropriation or Budget:	$5,299,300
Equalized Assessed Valuation:	$14,627,455
Population:	2,629
Employees:	
Full Time:	25
Part Time:	33
Salaries Paid:	$764,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$107,253	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$41	$548	$381
Revenue Collected During FY 08:	$885,220	$5,252,094	$2,318,995
Expenditures During FY 08:	$902,241	$5,218,323	$2,340,819
Per Capita Revenue:	$337	$721	$564
Per Capita Expenditures:	$343	$706	$556
Revenues over (under) Expenditures:	-$17,021	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	12.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	$114,866	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$44	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$51,509	$1,203,389	$223,442
Total Unrestricted Net Assets:	$83,357	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$800,000**	$7,762,020	$1,837,009
Per Capita Debt:	**$304**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,567,719**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,357**	$1,329	$992
Revenue Collected During FY 08:	**$1,935,849**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,261,956**	$2,427,439	$1,076,743
Per Capita Revenue:	**$736**	$427	$282
Per Capita Expenditures:	**$860**	$403	$271
Operating Income (loss):	**-$326,107**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**143.31%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,241,612**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,233**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Williamsfield Village

Unit Code: 048/070/32 **County:** KNOX

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $370,594

Equalized Assessed Valuation: $4,883,019

Population: 610

Employees:

Full Time: 2

Part Time: 14

Salaries Paid: $98,059

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$431,177	$266,951	$169,639
Per Capita Beginning Fund Balance:	$707	$666	$444
Revenue Collected During FY 08:	$227,397	$254,229	$117,702
Expenditures During FY 08:	$345,372	$232,039	$106,311
Per Capita Revenue:	$373	$581	$283
Per Capita Expenditures:	$566	$540	$267
Revenues over (under) Expenditures:	-$117,975	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	90.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	$313,202	$280,303	$171,795
Per Capita Ending Fund Balance:	$513	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$313,202	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$375,185**	$385,902	$36,500
Per Capita Debt:	**$615**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$615,430**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,009**	$2,071	$745
Revenue Collected During FY 08:	**$144,843**	$206,165	$79,162
Expenditures During FY 08:	**$177,793**	$201,484	$88,676
Per Capita Revenue:	**$237**	$520	$198
Per Capita Expenditures:	**$291**	$519	$219
Operating Income (loss):	**-$32,950**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**327.62%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$582,480**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$955**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Williamson Village

Unit Code: 057/125/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $112,300

Equalized Assessed Valuation: $1,169,330

Population: 278

Employees:

Full Time:

Part Time: 6

Salaries Paid: $29,464

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,279	$266,951	$169,639
Per Capita Beginning Fund Balance:	$48	$666	$444
Revenue Collected During FY 08:	$70,233	$254,229	$117,702
Expenditures During FY 08:	$64,744	$232,039	$106,311
Per Capita Revenue:	$253	$581	$283
Per Capita Expenditures:	$233	$540	$267
Revenues over (under) Expenditures:	$5,489	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	28.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	$18,768	$280,303	$171,795
Per Capita Ending Fund Balance:	$68	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$18,768	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,922**	$385,902	$36,500
Per Capita Debt:	**$21**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,224**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$40**	$2,071	$745
Revenue Collected During FY 08:	**$60,947**	$206,165	$79,162
Expenditures During FY 08:	**$66,075**	$201,484	$88,676
Per Capita Revenue:	**$219**	$520	$198
Per Capita Expenditures:	**$238**	$519	$219
Operating Income (loss):	**-$5,128**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**9.23%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$6,096**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$22**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Williamsville Village

Unit Code: 083/130/32 **County:** SANGAMON

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,689,386

Equalized Assessed Valuation: $21,983,554

Population: 1,440

Employees:

Full Time: 8

Part Time: 8

Salaries Paid: $336,154

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$538,490	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$374	$548	$381
Revenue Collected During FY 08:	$987,956	$5,252,094	$2,318,995
Expenditures During FY 08:	$819,093	$5,218,323	$2,340,819
Per Capita Revenue:	$686	$721	$564
Per Capita Expenditures:	$569	$706	$556
Revenues over (under) Expenditures:	$168,863	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	85.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	$697,611	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$484	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$697,611	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,229,164**	$7,762,020	$1,837,009
Per Capita Debt:	**$854**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,168,573**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$2,200**	$1,329	$992
Revenue Collected During FY 08:	**$1,008,609**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,086,784**	$2,427,439	$1,076,743
Per Capita Revenue:	**$700**	$427	$282
Per Capita Expenditures:	**$755**	$403	$271
Operating Income (loss):	**-$78,175**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**287.10%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,120,184**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$2,167**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32 **County:** PERRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,033,882
Equalized Assessed Valuation:	$1,956,161
Population:	694
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$89,475

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$228,503	$266,951	$169,639
Per Capita Beginning Fund Balance:	$329	$666	$444
Revenue Collected During FY 08:	$198,130	$254,229	$117,702
Expenditures During FY 08:	$200,913	$232,039	$106,311
Per Capita Revenue:	$285	$581	$283
Per Capita Expenditures:	$290	$540	$267
Revenues over (under) Expenditures:	-$2,783	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	112.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	$225,720	$280,303	$171,795
Per Capita Ending Fund Balance:	$325	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$225,720	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$75,000**	$385,902	$36,500
Per Capita Debt:	**$108**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$591,978**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$853**	$2,071	$745
Revenue Collected During FY 08:	**$183,810**	$206,165	$79,162
Expenditures During FY 08:	**$216,845**	$201,484	$88,676
Per Capita Revenue:	**$265**	$520	$198
Per Capita Expenditures:	**$312**	$519	$219
Operating Income (loss):	**-$33,035**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**257.76%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$558,943**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$805**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willowbrook Village
Unit Code:	022/130/32
County:	DUPAGE
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$29,708,499
Equalized Assessed Valuation:	$462,358,402
Population:	8,967
Employees:	
Full Time:	43
Part Time:	11
Salaries Paid:	$3,651,401

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,850,874	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$318	$548	$381
Revenue Collected During FY 08:	$7,989,296	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,128,372	$5,218,323	$2,340,819
Per Capita Revenue:	$891	$721	$564
Per Capita Expenditures:	$795	$706	$556
Revenues over (under) Expenditures:	$860,924	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	49.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	$3,537,140	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$394	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$354,870	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,281,040	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,121,856**	$7,762,020	$1,837,009
Per Capita Debt:	**$237**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,341,779**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$596**	$1,329	$992
Revenue Collected During FY 08:	**$2,040,930**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,677,950**	$2,427,439	$1,076,743
Per Capita Revenue:	**$228**	$427	$282
Per Capita Expenditures:	**$187**	$403	$271
Operating Income (loss):	**$362,980**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**339.98%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$5,704,759**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$636**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wilmette Village

Unit Code: 016/605/32 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$59,564,926
Equalized Assessed Valuation:	$2,056,299,132
Population:	27,651
Employees:	
Full Time:	207
Part Time:	40
Salaries Paid:	$17,691,361

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,137,009	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$294	$420	$380
Revenue Collected During FY 08:	$27,721,169	$47,279,441	$36,812,097
Expenditures During FY 08:	$28,745,572	$46,868,184	$35,335,224
Per Capita Revenue:	$1,003	$910	$884
Per Capita Expenditures:	$1,040	$894	$899
Revenues over (under) Expenditures:	-$1,024,403	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	27.21%	48.74%	43.68%
Ending Fund Balance for FY 08:	$7,821,096	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$283	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,189,728	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$3,855,656	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$83,587,617**	$74,451,458	$47,444,580
Per Capita Debt:	**$3,023**	$1,334	$1,078
General Obligation Debt over EAV:	**3.19%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$40,840,302**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$1,477**	$1,214	$976
Revenue Collected During FY 08:	**$10,358,291**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$9,204,170**	$16,245,069	$9,219,236
Per Capita Revenue:	**$375**	$312	$227
Per Capita Expenditures:	**$333**	$294	$237
Operating Income (loss):	**$1,154,121**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**448.70%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$41,299,078**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$1,494**	$1,247	$998

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wilmington City

Unit Code: 099/120/30 **County:** WILL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $15,312,719

Equalized Assessed Valuation: $125,397,843

Population: 6,097

Employees:

Full Time: 34

Part Time: 40

Salaries Paid: $2,079,346

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,310,622	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$379	$548	$381
Revenue Collected During FY 08:	$6,836,382	$5,252,094	$2,318,995
Expenditures During FY 08:	$7,522,377	$5,218,323	$2,340,819
Per Capita Revenue:	$1,121	$721	$564
Per Capita Expenditures:	$1,234	$706	$556
Revenues over (under) Expenditures:	-$685,995	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	24.26%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,824,908	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$299	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$290,550	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,824,906	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,593,054**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,081**	$1,174	$528
General Obligation Debt over EAV:	**4.34%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,927,656**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$480**	$1,329	$992
Revenue Collected During FY 08:	**$2,834,909**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$7,574,478**	$2,427,439	$1,076,743
Per Capita Revenue:	**$465**	$427	$282
Per Capita Expenditures:	**$1,242**	$403	$271
Operating Income (loss):	**-$4,739,569**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**43.51%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$3,295,664**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$541**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wilsonville Village

Unit Code: 056/130/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $225,000

Equalized Assessed Valuation: $1,781,035

Population: 608

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: $30,715

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$181,006	$266,951	$169,639
Per Capita Beginning Fund Balance:	$298	$666	$444
Revenue Collected During FY 08:	$104,108	$254,229	$117,702
Expenditures During FY 08:	$52,052	$232,039	$106,311
Per Capita Revenue:	$171	$581	$283
Per Capita Expenditures:	$86	$540	$267
Revenues over (under) Expenditures:	$52,056	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	447.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$233,062	$280,303	$171,795
Per Capita Ending Fund Balance:	$383	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$113,423	$37,131	$
Total Unrestricted Net Assets:	$119,639	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$210,000**	$385,902	$36,500
Per Capita Debt:	**$345**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,068,751**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,758**	$2,071	$745
Revenue Collected During FY 08:	**$92,994**	$206,165	$79,162
Expenditures During FY 08:	**$134,846**	$201,484	$88,676
Per Capita Revenue:	**$153**	$520	$198
Per Capita Expenditures:	**$222**	$519	$219
Operating Income (loss):	**-$41,852**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**761.53%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$1,026,899**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,689**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winchester City

Unit Code: 085/040/30 **County:** SCOTT

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,219,915
Equalized Assessed Valuation:	$13,579,915
Population:	1,650
Employees:	
Full Time:	12
Part Time:	60
Salaries Paid:	$548,770

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$622,299	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$377	$548	$381
Revenue Collected During FY 08:	$779,502	$5,252,094	$2,318,995
Expenditures During FY 08:	$776,278	$5,218,323	$2,340,819
Per Capita Revenue:	$472	$721	$564
Per Capita Expenditures:	$470	$706	$556
Revenues over (under) Expenditures:	$3,224	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	80.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	$625,523	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$379	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$201,758	$1,203,389	$223,442
Total Unrestricted Net Assets:	$423,765	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,702,541**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,032**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,768,482**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,072**	$1,329	$992
Revenue Collected During FY 08:	**$1,745,302**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$1,348,853**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,058**	$427	$282
Per Capita Expenditures:	**$817**	$403	$271
Operating Income (loss):	**$396,449**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**160.50%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,164,931**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,312**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32 **County:** MERCER

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $433,379

Equalized Assessed Valuation: $6,222,586

Population: 682

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $79,146

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$273,763	$266,951	$169,639
Per Capita Beginning Fund Balance:	$401	$666	$444
Revenue Collected During FY 08:	$201,490	$254,229	$117,702
Expenditures During FY 08:	$296,360	$232,039	$106,311
Per Capita Revenue:	$295	$581	$283
Per Capita Expenditures:	$435	$540	$267
Revenues over (under) Expenditures:	-$94,870	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	60.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	$178,893	$280,303	$171,795
Per Capita Ending Fund Balance:	$262	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,926	$37,131	$
Total Unrestricted Net Assets:	$176,967	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$88,131	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$129	$2,071	$745
Revenue Collected During FY 08:	$51,207	$206,165	$79,162
Expenditures During FY 08:	$51,329	$201,484	$88,676
Per Capita Revenue:	$75	$520	$198
Per Capita Expenditures:	$75	$519	$219
Operating Income (loss):	-$122	$4,680	$
Ratio of Retained Earnings to Expenditures:	171.46%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$88,009	$751,204	$341,980
Per Capita Ending Retained Earnings:	$129	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30 **County:** SHELBY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$788,602
Equalized Assessed Valuation:	$8,907,659
Population:	1,125
Employees:	
Full Time:	5
Part Time:	30
Salaries Paid:	$193,393

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$204,259	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$182	$548	$381
Revenue Collected During FY 08:	$355,126	$5,252,094	$2,318,995
Expenditures During FY 08:	$375,970	$5,218,323	$2,340,819
Per Capita Revenue:	$316	$721	$564
Per Capita Expenditures:	$334	$706	$556
Revenues over (under) Expenditures:	-$20,844	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	55.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	$208,225	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$185	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$208,225	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$7,762,020	$1,837,009
Per Capita Debt:	$	$1,174	$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$648,404	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	$576	$1,329	$992
Revenue Collected During FY 08:	$250,665	$2,601,339	$1,061,685
Expenditures During FY 08:	$290,635	$2,427,439	$1,076,743
Per Capita Revenue:	$223	$427	$282
Per Capita Expenditures:	$258	$403	$271
Operating Income (loss):	-$39,970	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	200.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	$583,624	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	$519	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,448,670
Equalized Assessed Valuation:	$354,755,104
Population:	9,065
Employees:	
Full Time:	37
Part Time:	9
Salaries Paid:	$2,722,160

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,493,066	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$165	$548	$381
Revenue Collected During FY 08:	$4,352,371	$5,252,094	$2,318,995
Expenditures During FY 08:	$4,451,202	$5,218,323	$2,340,819
Per Capita Revenue:	$480	$721	$564
Per Capita Expenditures:	$491	$706	$556
Revenues over (under) Expenditures:	-$98,831	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	31.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,394,235	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$154	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,559	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,296,053	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,794,204**	$7,762,020	$1,837,009
Per Capita Debt:	**$749**	$1,174	$528
General Obligation Debt over EAV:	**1.86%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,850,245**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$866**	$1,329	$992
Revenue Collected During FY 08:	**$3,484,390**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,509,096**	$2,427,439	$1,076,743
Per Capita Revenue:	**$384**	$427	$282
Per Capita Expenditures:	**$387**	$403	$271
Operating Income (loss):	**-$24,706**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**244.71%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$8,587,180**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$947**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winnebago Village

Unit Code: 101/055/32 **County:** WINNEBAGO

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,673,532
Equalized Assessed Valuation:	$46,896,221
Population:	3,065
Employees:	
Full Time:	11
Part Time:	21
Salaries Paid:	$721,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,610,905	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$526	$548	$381
Revenue Collected During FY 08:	$1,421,128	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,570,801	$5,218,323	$2,340,819
Per Capita Revenue:	$464	$721	$564
Per Capita Expenditures:	$512	$706	$556
Revenues over (under) Expenditures:	-$149,673	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	93.02%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,461,232	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$477	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$799,639	$1,203,389	$223,442
Total Unrestricted Net Assets:	$773,620	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$392,319**	$7,762,020	$1,837,009
Per Capita Debt:	**$128**	$1,174	$528
General Obligation Debt over EAV:	**0.25%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,408,610**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$786**	$1,329	$992
Revenue Collected During FY 08:	**$846,536**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$696,846**	$2,427,439	$1,076,743
Per Capita Revenue:	**$276**	$427	$282
Per Capita Expenditures:	**$227**	$403	$271
Operating Income (loss):	**$149,690**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**367.13%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,558,300**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$835**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winnetka Village

Unit Code: 016/610/32 **County:** COOK

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $49,116,313

Equalized Assessed Valuation: $1,203,034,207

Population: 12,419

Employees:

Full Time: 164

Part Time: 4

Salaries Paid: $13,393,273

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$20,639,137	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$1,662	$548	$381
Revenue Collected During FY 08:	$21,208,088	$5,252,094	$2,318,995
Expenditures During FY 08:	$20,082,033	$5,218,323	$2,340,819
Per Capita Revenue:	$1,708	$721	$564
Per Capita Expenditures:	$1,617	$706	$556
Revenues over (under) Expenditures:	$1,126,055	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	89.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	$18,047,752	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$1,453	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$363,606	$1,203,389	$223,442
Total Unrestricted Net Assets:	$26,591,634	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,005,272**	$7,762,020	$1,837,009
Per Capita Debt:	**$403**	$1,174	$528
General Obligation Debt over EAV:	**0.06%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$42,596,528**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$3,430**	$1,329	$992
Revenue Collected During FY 08:	**$18,906,496**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$17,270,715**	$2,427,439	$1,076,743
Per Capita Revenue:	**$1,522**	$427	$282
Per Capita Expenditures:	**$1,391**	$403	$271
Operating Income (loss):	**$1,635,781**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**252.54%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$43,615,049**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$3,512**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32 **County:** STEPHENSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,204,942
Equalized Assessed Valuation:	$2,342,020
Population:	400
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$43,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$651,119	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,628	$666	$444
Revenue Collected During FY 08:	$449,253	$254,229	$117,702
Expenditures During FY 08:	$571,081	$232,039	$106,311
Per Capita Revenue:	$1,123	$581	$283
Per Capita Expenditures:	$1,428	$540	$267
Revenues over (under) Expenditures:	-$121,828	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	118.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	$674,879	$280,303	$171,795
Per Capita Ending Fund Balance:	$1,687	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$650,973	$37,131	$
Total Unrestricted Net Assets:	$33,379	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$136,080**	$385,902	$36,500
Per Capita Debt:	**$340**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$269,434**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$674**	$2,071	$745
Revenue Collected During FY 08:	**$74,398**	$206,165	$79,162
Expenditures During FY 08:	**$101,369**	$201,484	$88,676
Per Capita Revenue:	**$186**	$520	$198
Per Capita Expenditures:	**$253**	$519	$219
Operating Income (loss):	**-$26,971**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**655.62%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$664,593**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,661**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winthrop Harbor Village

Unit Code: 049/210/32 **County:** LAKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $7,005,000

Equalized Assessed Valuation: $169,357,480

Population: 6,700

Employees:

Full Time: 30

Part Time: 75

Salaries Paid: $2,449,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$792,329	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$118	$548	$381
Revenue Collected During FY 08:	$4,727,417	$5,252,094	$2,318,995
Expenditures During FY 08:	$5,534,402	$5,218,323	$2,340,819
Per Capita Revenue:	$706	$721	$564
Per Capita Expenditures:	$826	$706	$556
Revenues over (under) Expenditures:	-$806,985	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	9.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	$546,894	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$82	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$519,885	$1,203,389	$223,442
Total Unrestricted Net Assets:	$27,009	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,046,043**	$7,762,020	$1,837,009
Per Capita Debt:	**$156**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,442,530**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$365**	$1,329	$992
Revenue Collected During FY 08:	**$542,555**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$696,696**	$2,427,439	$1,076,743
Per Capita Revenue:	**$81**	$427	$282
Per Capita Expenditures:	**$104**	$403	$271
Operating Income (loss):	**-$154,141**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**367.16%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,558,003**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$382**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30 **County:** MONTGOME

Fiscal Year End:	4/15/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$614,700
Equalized Assessed Valuation:	$3,854,773
Population:	991
Employees:	
Full Time:	3
Part Time:	4
Salaries Paid:	$132,955

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$67,290	$266,951	$169,639
Per Capita Beginning Fund Balance:	$68	$666	$444
Revenue Collected During FY 08:	$275,436	$254,229	$117,702
Expenditures During FY 08:	$270,453	$232,039	$106,311
Per Capita Revenue:	$278	$581	$283
Per Capita Expenditures:	$273	$540	$267
Revenues over (under) Expenditures:	$4,983	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	26.74%	286.45%	165.93%
Ending Fund Balance for FY 08:	$72,309	$280,303	$171,795
Per Capita Ending Fund Balance:	$73	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$72,309	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$300,007**	$385,902	$36,500
Per Capita Debt:	**$303**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$509,927**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$515**	$2,071	$745
Revenue Collected During FY 08:	**$264,195**	$206,165	$79,162
Expenditures During FY 08:	**$194,733**	$201,484	$88,676
Per Capita Revenue:	**$267**	$520	$198
Per Capita Expenditures:	**$197**	$519	$219
Operating Income (loss):	**$69,462**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**297.51%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$579,353**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$585**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wonder Lake Village
Unit Code:	063/107/32
County:	MCHENRY
Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,420,000
Equalized Assessed Valuation:	$112,988,286
Population:	3,758
Employees:	
Full Time:	3
Part Time:	23
Salaries Paid:	$119,421

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,046,329	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$278	$548	$381
Revenue Collected During FY 08:	$1,175,177	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,417,465	$5,218,323	$2,340,819
Per Capita Revenue:	$313	$721	$564
Per Capita Expenditures:	$377	$706	$556
Revenues over (under) Expenditures:	-$242,288	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	73.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	$1,041,927	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$277	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,965	$1,203,389	$223,442
Total Unrestricted Net Assets:	$612,494	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,858,191**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,027**	$1,174	$528
General Obligation Debt over EAV:	**3.08%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$182,090**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**-$48**	$1,329	$992
Revenue Collected During FY 08:	**$828,451**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$791,472**	$2,427,439	$1,076,743
Per Capita Revenue:	**$220**	$427	$282
Per Capita Expenditures:	**$211**	$403	$271
Operating Income (loss):	**$36,979**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**-18.33%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**-$145,111**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**-$39**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wood Dale City

Unit Code: 022/140/30 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$35,565,720
Equalized Assessed Valuation:	$684,134,731
Population:	13,840
Employees:	
Full Time:	94
Part Time:	23
Salaries Paid:	$6,687,830

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,748,019	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$704	$548	$381
Revenue Collected During FY 08:	$12,937,289	$5,252,094	$2,318,995
Expenditures During FY 08:	$10,372,412	$5,218,323	$2,340,819
Per Capita Revenue:	$935	$721	$564
Per Capita Expenditures:	$749	$706	$556
Revenues over (under) Expenditures:	$2,564,877	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	97.57%	87.61%	68.63%
Ending Fund Balance for FY 08:	$10,120,831	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$731	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$791,853	$1,203,389	$223,442
Total Unrestricted Net Assets:	$12,824,248	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$837,472**	$7,762,020	$1,837,009
Per Capita Debt:	**$61**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,316,707**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,323**	$1,329	$992
Revenue Collected During FY 08:	**$6,354,836**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,984,300**	$2,427,439	$1,076,743
Per Capita Revenue:	**$459**	$427	$282
Per Capita Expenditures:	**$360**	$403	$271
Operating Income (loss):	**$1,370,536**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**399.29%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$19,901,636**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,438**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wood River City

Unit Code: 057/130/30 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,918,956
Equalized Assessed Valuation:	$108,857,377
Population:	11,296
Employees:	
Full Time:	74
Part Time:	82
Salaries Paid:	$4,645,768

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,864,990	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$785	$548	$381
Revenue Collected During FY 08:	$12,054,256	$5,252,094	$2,318,995
Expenditures During FY 08:	$11,835,406	$5,218,323	$2,340,819
Per Capita Revenue:	$1,067	$721	$564
Per Capita Expenditures:	$1,048	$706	$556
Revenues over (under) Expenditures:	$218,850	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	74.74%	87.61%	68.63%
Ending Fund Balance for FY 08:	$8,845,798	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$783	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,351	$1,203,389	$223,442
Total Unrestricted Net Assets:	$9,186,958	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,640,966**	$7,762,020	$1,837,009
Per Capita Debt:	**$411**	$1,174	$528
General Obligation Debt over EAV:	**1.97%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$16,995,185**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,505**	$1,329	$992
Revenue Collected During FY 08:	**$5,019,038**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$4,998,300**	$2,427,439	$1,076,743
Per Capita Revenue:	**$444**	$427	$282
Per Capita Expenditures:	**$442**	$403	$271
Operating Income (loss):	**$20,738**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**353.04%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$17,646,173**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,562**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodhull Village

Unit Code: 037/080/32 **County:** HENRY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $725,100

Equalized Assessed Valuation: $15,134,756

Population: 794

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: $162,718

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$236,356	$266,951	$169,639
Per Capita Beginning Fund Balance:	$298	$666	$444
Revenue Collected During FY 08:	$377,392	$254,229	$117,702
Expenditures During FY 08:	$414,783	$232,039	$106,311
Per Capita Revenue:	$475	$581	$283
Per Capita Expenditures:	$522	$540	$267
Revenues over (under) Expenditures:	-$37,391	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	47.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	$198,965	$280,303	$171,795
Per Capita Ending Fund Balance:	$251	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,028	$37,131	$
Total Unrestricted Net Assets:	$175,893	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$221,466**	$385,902	$36,500
Per Capita Debt:	**$279**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$503,658**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$634**	$2,071	$745
Revenue Collected During FY 08:	**$178,181**	$206,165	$79,162
Expenditures During FY 08:	**$188,330**	$201,484	$88,676
Per Capita Revenue:	**$224**	$520	$198
Per Capita Expenditures:	**$237**	$519	$219
Operating Income (loss):	**-$10,149**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**262.04%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$493,509**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$622**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodland Village

Unit Code: 038/115/32 **County:** IROQUOIS

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $102,200

Equalized Assessed Valuation: $1,592,035

Population: 340

Employees:

Full Time:

Part Time: 3

Salaries Paid: $11,941

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$106,424	$266,951	$169,639
Per Capita Beginning Fund Balance:	$313	$666	$444
Revenue Collected During FY 08:	$75,450	$254,229	$117,702
Expenditures During FY 08:	$62,607	$232,039	$106,311
Per Capita Revenue:	$222	$581	$283
Per Capita Expenditures:	$184	$540	$267
Revenues over (under) Expenditures:	$12,843	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	190.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	$119,267	$280,303	$171,795
Per Capita Ending Fund Balance:	$351	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$119,267	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	-$6,172	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	-$18	$2,071	$745
Revenue Collected During FY 08:	$34,972	$206,165	$79,162
Expenditures During FY 08:	$28,092	$201,484	$88,676
Per Capita Revenue:	$103	$520	$198
Per Capita Expenditures:	$83	$519	$219
Operating Income (loss):	$6,880	$4,680	$
Ratio of Retained Earnings to Expenditures:	2.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$708	$751,204	$341,980
Per Capita Ending Retained Earnings:	$2	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodlawn Village

Unit Code: 041/050/32 **County:** JEFFERSON

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $731,000

Equalized Assessed Valuation: $3,190,104

Population: 630

Employees:

Full Time: 4

Part Time: 9

Salaries Paid: $186,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$126,688	$266,951	$169,639
Per Capita Beginning Fund Balance:	$201	$666	$444
Revenue Collected During FY 08:	$134,732	$254,229	$117,702
Expenditures During FY 08:	$127,005	$232,039	$106,311
Per Capita Revenue:	$214	$581	$283
Per Capita Expenditures:	$202	$540	$267
Revenues over (under) Expenditures:	$7,727	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	108.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	$138,015	$280,303	$171,795
Per Capita Ending Fund Balance:	$219	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$138,015	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,613,218**	$385,902	$36,500
Per Capita Debt:	**$2,561**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,528,204**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$4,013**	$2,071	$745
Revenue Collected During FY 08:	**$649,774**	$206,165	$79,162
Expenditures During FY 08:	**$726,218**	$201,484	$88,676
Per Capita Revenue:	**$1,031**	$520	$198
Per Capita Expenditures:	**$1,153**	$519	$219
Operating Income (loss):	**-$76,444**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**337.11%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$2,448,160**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$3,886**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Woodridge Village

Unit Code: 022/145/32 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$39,624,950
Equalized Assessed Valuation:	$1,176,772,530
Population:	33,253
Employees:	
Full Time:	151
Part Time:	23
Salaries Paid:	$10,859,714

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,805,648	$20,469,141	$17,392,664
Per Capita Beginning Fund Balance:	$415	$420	$380
Revenue Collected During FY 08:	$20,517,227	$47,279,441	$36,812,097
Expenditures During FY 08:	$17,960,702	$46,868,184	$35,335,224
Per Capita Revenue:	$617	$910	$884
Per Capita Expenditures:	$540	$894	$899
Revenues over (under) Expenditures:	$2,556,525	$411,256	$369,477
Ratio of Fund Balance to Expenditures:	86.23%	48.74%	43.68%
Ending Fund Balance for FY 08:	$15,486,633	$19,983,233	$16,735,945
Per Capita Ending Fund Balance:	$466	$420	$371

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,552,277	$11,555,814	$6,830,615
Total Unrestricted Net Assets:	$21,739,527	$4,848,384	$8,614,792

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,316,607**	$74,451,458	$47,444,580
Per Capita Debt:	**$431**	$1,334	$1,078
General Obligation Debt over EAV:	**0.95%**	3.78%	2.76%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$29,907,779**	$64,765,196	$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	**$899**	$1,214	$976
Revenue Collected During FY 08:	**$7,562,099**	$17,114,858	$9,875,533
Expenditures During FY 08:	**$6,544,977**	$16,245,069	$9,219,236
Per Capita Revenue:	**$227**	$312	$227
Per Capita Expenditures:	**$197**	$294	$237
Operating Income (loss):	**$1,017,122**	$869,788	$621,889
Ratio of Retained Earnings to Expenditures:	**469.13%**	470.48%	420.59%
Ending Retained Earnings for FY 08:	**$30,704,407**	$66,832,557	$43,032,151
Per Capita Ending Retained Earnings:	**$923**	$1,247	$998

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Woodson Village

Unit Code: 069/055/32 **County:** MORGAN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $578,700

Equalized Assessed Valuation: $4,533,264

Population: 559

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: $47,413

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$390,504	$266,951	$169,639
Per Capita Beginning Fund Balance:	$699	$666	$444
Revenue Collected During FY 08:	$190,097	$254,229	$117,702
Expenditures During FY 08:	$182,951	$232,039	$106,311
Per Capita Revenue:	$340	$581	$283
Per Capita Expenditures:	$327	$540	$267
Revenues over (under) Expenditures:	$7,146	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	207.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	$379,465	$280,303	$171,795
Per Capita Ending Fund Balance:	$679	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,815	$37,131	$
Total Unrestricted Net Assets:	$375,511	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$87,340**	$385,902	$36,500
Per Capita Debt:	**$156**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$553,497**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$990**	$2,071	$745
Revenue Collected During FY 08:	**$64,932**	$206,165	$79,162
Expenditures During FY 08:	**$59,195**	$201,484	$88,676
Per Capita Revenue:	**$116**	$520	$198
Per Capita Expenditures:	**$106**	$519	$219
Operating Income (loss):	**$5,737**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**944.73%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$559,234**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,000**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Woodstock City

Unit Code: 063/115/30 **County:** MCHENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$36,239,200
Equalized Assessed Valuation:	$620,955,441
Population:	24,658
Employees:	
Full Time:	155
Part Time:	40
Salaries Paid:	$10,839,014

Blended Component Units

Number Submitted = 1

Woodstock Police Pension

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,274,933	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$254	$548	$381
Revenue Collected During FY 08:	$16,516,262	$5,252,094	$2,318,995
Expenditures During FY 08:	$16,877,646	$5,218,323	$2,340,819
Per Capita Revenue:	$670	$721	$564
Per Capita Expenditures:	$684	$706	$556
Revenues over (under) Expenditures:	-$361,384	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	27.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	$4,682,990	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$190	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,465,351	$1,203,389	$223,442
Total Unrestricted Net Assets:	$5,055,748	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$30,153,210**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,223**	$1,174	$528
General Obligation Debt over EAV:	**0.99%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$33,394,013**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,354**	$1,329	$992
Revenue Collected During FY 08:	**$7,477,984**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$5,333,799**	$2,427,439	$1,076,743
Per Capita Revenue:	**$303**	$427	$282
Per Capita Expenditures:	**$216**	$403	$271
Operating Income (loss):	**$2,144,185**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**657.70%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$35,080,519**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,423**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,742,716

Equalized Assessed Valuation: $10,800,402

Population: 906

Employees:

Full Time: 5

Part Time: 2

Salaries Paid: $166,451

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$108,491	$266,951	$169,639
Per Capita Beginning Fund Balance:	$120	$666	$444
Revenue Collected During FY 08:	$496,407	$254,229	$117,702
Expenditures During FY 08:	$594,859	$232,039	$106,311
Per Capita Revenue:	$548	$581	$283
Per Capita Expenditures:	$657	$540	$267
Revenues over (under) Expenditures:	-$98,452	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	26.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	$157,784	$280,303	$171,795
Per Capita Ending Fund Balance:	$174	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,222	$37,131	$
Total Unrestricted Net Assets:	$131,562	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$96,623**	$385,902	$36,500
Per Capita Debt:	**$107**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$537,285**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$593**	$2,071	$745
Revenue Collected During FY 08:	**$400,256**	$206,165	$79,162
Expenditures During FY 08:	**$264,249**	$201,484	$88,676
Per Capita Revenue:	**$442**	$520	$198
Per Capita Expenditures:	**$292**	$519	$219
Operating Income (loss):	**$136,007**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**254.79%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$673,292**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$743**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Worth Village

Unit Code: 016/615/32 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,837,069
Equalized Assessed Valuation:	$186,612,161
Population:	11,047
Employees:	
Full Time:	55
Part Time:	54
Salaries Paid:	$3,945,345

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,846,951	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$258	$548	$381
Revenue Collected During FY 08:	$9,221,835	$5,252,094	$2,318,995
Expenditures During FY 08:	$9,405,130	$5,218,323	$2,340,819
Per Capita Revenue:	$835	$721	$564
Per Capita Expenditures:	$851	$706	$556
Revenues over (under) Expenditures:	-$183,295	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	27.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	$2,630,134	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$238	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	$1,257,712	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,752,163**	$7,762,020	$1,837,009
Per Capita Debt:	**$883**	$1,174	$528
General Obligation Debt over EAV:	**1.21%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,040,032**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$275**	$1,329	$992
Revenue Collected During FY 08:	**$1,899,509**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$2,075,962**	$2,427,439	$1,076,743
Per Capita Revenue:	**$172**	$427	$282
Per Capita Expenditures:	**$188**	$403	$271
Operating Income (loss):	**-$176,453**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**139.55%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,897,101**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$262**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30 **County:** STARK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,095,135
Equalized Assessed Valuation:	$11,118,063
Population:	1,424
Employees:	
Full Time:	5
Part Time:	3
Salaries Paid:	$209,431

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$571,644	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$401	$548	$381
Revenue Collected During FY 08:	$724,402	$5,252,094	$2,318,995
Expenditures During FY 08:	$667,640	$5,218,323	$2,340,819
Per Capita Revenue:	$509	$721	$564
Per Capita Expenditures:	$469	$706	$556
Revenues over (under) Expenditures:	$56,762	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	95.66%	87.61%	68.63%
Ending Fund Balance for FY 08:	$638,667	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$449	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$257,037	$1,203,389	$223,442
Total Unrestricted Net Assets:	$559,644	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$126,780**	$7,762,020	$1,837,009
Per Capita Debt:	**$89**	$1,174	$528
General Obligation Debt over EAV:	**0.63%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,374,712**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$1,668**	$1,329	$992
Revenue Collected During FY 08:	**$417,316**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$444,218**	$2,427,439	$1,076,743
Per Capita Revenue:	**$293**	$427	$282
Per Capita Expenditures:	**$312**	$403	$271
Operating Income (loss):	**-$26,902**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**528.53%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$2,347,810**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$1,649**	$1,396	$1,067

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32 **County:** CLAY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $803,850

Equalized Assessed Valuation: $1,747,455

Population: 402

Employees:

Full Time: 14

Part Time: 3

Salaries Paid: $112,914

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$879,444	$266,951	$169,639
Per Capita Beginning Fund Balance:	$2,188	$666	$444
Revenue Collected During FY 08:	$197,894	$254,229	$117,702
Expenditures During FY 08:	$165,710	$232,039	$106,311
Per Capita Revenue:	$492	$581	$283
Per Capita Expenditures:	$412	$540	$267
Revenues over (under) Expenditures:	$32,184	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	533.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	$884,478	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,200	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$720	$37,131	$
Total Unrestricted Net Assets:	$883,758	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$261,000**	$385,902	$36,500
Per Capita Debt:	**$649**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$561,022**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,396**	$2,071	$745
Revenue Collected During FY 08:	**$160,835**	$206,165	$79,162
Expenditures During FY 08:	**$192,146**	$201,484	$88,676
Per Capita Revenue:	**$400**	$520	$198
Per Capita Expenditures:	**$478**	$519	$219
Operating Income (loss):	**-$31,311**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**289.81%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$556,861**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,385**	$2,084	$759

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yale Village

Unit Code: 040/040/32 **County:** JASPER

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $47,010

Equalized Assessed Valuation: $360,405

Population: 96

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$178,455	$266,951	$169,639
Per Capita Beginning Fund Balance:	$1,859	$666	$444
Revenue Collected During FY 08:	$61,606	$254,229	$117,702
Expenditures During FY 08:	$44,308	$232,039	$106,311
Per Capita Revenue:	$642	$581	$283
Per Capita Expenditures:	$462	$540	$267
Revenues over (under) Expenditures:	$17,298	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	449.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	$199,073	$280,303	$171,795
Per Capita Ending Fund Balance:	$2,074	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$199,073	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$37,131	$
Total Unrestricted Net Assets:	$	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$385,902	$36,500
Per Capita Debt:	$	$841	$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	$	$2,071	$745
Revenue Collected During FY 08:	$	$206,165	$79,162
Expenditures During FY 08:	$	$201,484	$88,676
Per Capita Revenue:	$	$520	$198
Per Capita Expenditures:	$	$519	$219
Operating Income (loss):	$	$4,680	$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	$	$751,204	$341,980
Per Capita Ending Retained Earnings:	$	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32 **County:** KNOX

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$825,550
Equalized Assessed Valuation:	$7,251,132
Population:	685
Employees:	
Full Time:	2
Part Time:	21
Salaries Paid:	$93,714

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$307,271	$266,951	$169,639
Per Capita Beginning Fund Balance:	$449	$666	$444
Revenue Collected During FY 08:	$214,541	$254,229	$117,702
Expenditures During FY 08:	$201,015	$232,039	$106,311
Per Capita Revenue:	$313	$581	$283
Per Capita Expenditures:	$293	$540	$267
Revenues over (under) Expenditures:	$13,526	$22,190	$7,764
Ratio of Fund Balance to Expenditures:	116.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	$234,497	$280,303	$171,795
Per Capita Ending Fund Balance:	$342	$689	$462

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$2,724	$
Total Unreserved Funds:	$	$28,007	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,413	$37,131	$
Total Unrestricted Net Assets:	$269,498	$125,617	$106,256

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$238,120**	$385,902	$36,500
Per Capita Debt:	**$348**	$841	$106
General Obligation Debt over EAV:	**0.00%**	0.38%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$835,496**	$741,992	$336,131
Per Capita Beginning Retained Earnings for FY 08:	**$1,220**	$2,071	$745
Revenue Collected During FY 08:	**$272,893**	$206,165	$79,162
Expenditures During FY 08:	**$298,024**	$201,484	$88,676
Per Capita Revenue:	**$398**	$520	$198
Per Capita Expenditures:	**$435**	$519	$219
Operating Income (loss):	**-$25,131**	$4,680	$
Ratio of Retained Earnings to Expenditures:	**300.72%**	404.24%	297.27%
Ending Retained Earnings for FY 08:	**$896,226**	$751,204	$341,980
Per Capita Ending Retained Earnings:	**$1,308**	$2,084	$759

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Zeigler City

Unit Code: 028/075/30 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,071,125
Equalized Assessed Valuation:	$5,240,036
Population:	1,700
Employees:	
Full Time:	11
Part Time:	24
Salaries Paid:	$373,118

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$26,887	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	-$16	$548	$381
Revenue Collected During FY 08:	$1,203,700	$5,252,094	$2,318,995
Expenditures During FY 08:	$1,211,709	$5,218,323	$2,340,819
Per Capita Revenue:	$708	$721	$564
Per Capita Expenditures:	$713	$706	$556
Revenues over (under) Expenditures:	-$8,009	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	-0.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	-$9,896	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	-$6	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,203,389	$223,442
Total Unrestricted Net Assets:	-$31,129	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,233**	$7,762,020	$1,837,009
Per Capita Debt:	**$12**	$1,174	$528
General Obligation Debt over EAV:	**0.00%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$397,880**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$234**	$1,329	$992
Revenue Collected During FY 08:	**$373,399**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$418,957**	$2,427,439	$1,076,743
Per Capita Revenue:	**$220**	$427	$282
Per Capita Expenditures:	**$246**	$403	$271
Operating Income (loss):	**-$45,558**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**92.63%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$388,059**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$228**	$1,396	$1,067

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Zion City

Unit Code: 049/215/30 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$44,667,433
Equalized Assessed Valuation:	$393,563,815
Population:	22,866
Employees:	
Full Time:	142
Part Time:	16
Salaries Paid:	$9,923,832

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,021,490	$3,328,918	$1,565,564
Per Capita Beginning Fund Balance:	$351	$548	$381
Revenue Collected During FY 08:	$19,360,806	$5,252,094	$2,318,995
Expenditures During FY 08:	$21,072,138	$5,218,323	$2,340,819
Per Capita Revenue:	$847	$721	$564
Per Capita Expenditures:	$922	$706	$556
Revenues over (under) Expenditures:	-$1,711,332	$33,771	$35,354
Ratio of Fund Balance to Expenditures:	26.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	$5,478,594	$3,304,801	$1,545,501
Per Capita Ending Fund Balance:	$240	$554	$382

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$1,344	$
Total Unreserved Funds:	$	$41,086	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,358,339	$1,203,389	$223,442
Total Unrestricted Net Assets:	$3,223,466	$1,378,027	$727,227

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,497,766**	$7,762,020	$1,837,009
Per Capita Debt:	**$1,815**	$1,174	$528
General Obligation Debt over EAV:	**9.85%**	1.69%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,962,777**	$8,434,882	$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	**$436**	$1,329	$992
Revenue Collected During FY 08:	**$5,036,916**	$2,601,339	$1,061,685
Expenditures During FY 08:	**$3,960,315**	$2,427,439	$1,076,743
Per Capita Revenue:	**$220**	$427	$282
Per Capita Expenditures:	**$173**	$403	$271
Operating Income (loss):	**$1,076,601**	$173,899	$13,812
Ratio of Retained Earnings to Expenditures:	**278.76%**	397.74%	331.71%
Ending Retained Earnings for FY 08:	**$11,039,891**	$8,876,515	$3,220,336
Per Capita Ending Retained Earnings:	**$483**	$1,396	$1,067